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THE MONTANA HISTORICAL REVENUE AND EXPENDITURE REPORT FISCAL YEARS 1979 THROUGH 1991

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TERESA OLCOTT COHEA
LEGISLATIVE FISCAL ANALYST

June 9, 1992

Members of the Legislature
Members of the Legislative Finance Committee

I am submitting the Montana Historical Revenue and Expenditure Report compiled by Senior Analyst Carroll South. The report provides an overview and details of state financial transactions as recorded in the Statewide Budgeting and Accounting System (SBAS) from fiscal years 1979 through 1991. Included in the report are data on total revenues/expenditures, general fund revenues/expenditures, public schools and higher education funding, classified state employee salaries, trust balances, and general obligation debt.

The Executive Summary provides a broad overview of revenues, expenditures, and other financial information throughout the period. Each section of the report begins with a summary containing graphs and short narratives, followed by detailed tables showing financial activity during each year of the period.

We hope this report will serve as a useful reference document for legislators, the public, and state agencies. We plan to update this report periodically, so that it will continue to serve as a comprehensive record of state government finances.

Sincerely,

Teresa Olcott Cohea
Legislative Fiscal Analyst

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Enclosure

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TABLE OF CONTENTS

Introduction 1-3

♦ EXECUTIVE SUMMARY hstryc\d 4-10

♦ SUMMARY: Total Revenues \hstry1 11-19

Total Revenues From All Sources \hstry2 20

Total License/Permit Revenues 21

Total Tax Revenues 22

Business And Property Tax Revenues 23

Natural Resource And Fuel Tax Revenues 24

Agriculture and Alcoholic Beverage Tax Revenues 25

Total Service/Fee Revenues 26

Inter-Agency Service Revenues 27

Intra-Agency Service Revenues 28

Total Investment Earning Revenues by Type 29

Total Investment Earning Revenues by Entity 30

Total Sales/Rental/Lease/Royalties Revenues 31

Total Contributions/Grants/Donation/Gift Revenues 32

Total Federal Revenues 33

Federal Education Revenues 34

Federal Human/Services Social Revenues 35

Federal Health/Environment/Natural Resource Revenues 36

1991 Total License/Permit Revenue Allocations 37-38

1991 Total Tax Revenue Allocations 39-40

Historical Coal Tax Allocations 41

♦ SUMMARY: Total Expenditures \hstry6 42-44

Total Expenditures By Type 45

Total Operations Expenditures 46

Total Local Assistance Expenditures 47

Total Grant Expenditures 48

Total Human Services/Social Benefit Expenditures 49

Pension Benefits And Insurance Claims Expenditures 50

Total Expenditures By Agency 51-53

♦ SUMMARY: General Fund Revenues \hstry3 54-59

Total General Fund Revenues 60

General Fund License/Permit Revenues 61

General Fund Total Tax Revenues 62

General Fund Natural Resource/Alcoholic Beverage Tax Revenues . 63

General Fund Institutions Reimbursement/Service/Fee Revenues . . . 64

General Fund Fines/Sales/Rents/Royalties Revenues 65

1991 General Fund Revenues As A Percent Of Total 66-67

♦ SUMMARY: General Fund Expenditures \hstry4 68-73

General Fund Expenditures By Type 74

General Fund Operations Expenditures 75

General Fund Local Assistance & Grant Expenditures 76

General Fund Human Services Benefit Expenditures 77

General Fund Expenditures By Agency 78-80
General Fund Higher Education Expenditures By Agency 81
General Fund State Institutions Populations & Expenditures 82
General Fund 1991 Expenditures Ranked By Agency 83
♦ SUMMARY: Public Schools Revenues & Expenditures \hstry5 84-85
School Equalization Account Revenue Table 86
♦ SUMMARY: General Fund/SEA Revenues & Expenditures 87-90
♦ SUMMARY: Higher Education Revenues & Expenditures . . 91-93
Higher Education General Fund Expenditures By Agency 94
Current Unrestricted Expenditures By Type 95
Current Unrestricted Expenditures By Agency 96
Current Unrestricted Student Tuition & Fee Revenues 97
Higher Education Enrollment 98
♦ SUMMARY: Classified Employees Salary Increases \hstry7 . . . 99-102
Classified State Employees Salary Increases Tables 103-110
Historical Trust, Insurance & Pension Fund Balances 111-115
General Obligation Long Term Debt 116-119
♦ APPENDIX
Reconciliation Of Total Revenues To SBAS 120-122
Revenues Counted More Than Once In SBAS 123-124
Reconciliation Of General Fund Revenues To SBAS 125-126
Reconciliation of General Fund Expenditures To SBAS 127-128
Reconciliation of Total Expenditures To SBAS 129-131

♦ INTRODUCTION ♦

Report Contents

This report includes summary sections and data tables providing information on: 1) total state revenues and expenditures; 2) general fund revenues and expenditures; 3) school equalization account (SEA) revenues and expenditures; 4) current unrestricted account revenues and expenditures at units of higher education; 5) state employee salaries covered by the general state pay matrix; 6) long-term general obligation indebtedness; and 7) ending fund balances of major trust, pension and insurance accounts. Unless otherwise noted, all references to years are for state fiscal years, which begin on July 1 and end on June 30. The period covered by the report is state fiscal years 1979 through 1991.

Data Sources

Information contained in this report are obtained from financial transactions as recorded in the Statewide Budgeting and Accounting system (SBAS). When necessary, revenues and expenditures not recorded in SBAS are included in the report if the absence of this data would skew revenue tables. For example, revenues and expenditures from the 45 mill property tax for school equalization were recorded in SBAS for the first time in fiscal 1989. Revenues and expenditures from this source are included in this report for the entire period to permit a meaningful comparison of this data. In other instances, revenues and expenditures recorded in SBAS are excluded from this report. *A complete reconciliation of revenues and expenditures recorded in SBAS to revenues and expenditures included in this report is shown in the Appendix beginning on page 120.*

A significant amount of revenues and expenditures recorded in SBAS results from payments made for services provided by one state agency or program to another. For example, state agencies located in the Capitol Complex pay rent to the Department of Administration (D of A). Funds used to pay the rent are recorded as revenue when they first enter the state treasury and recorded as revenue again when D of A receives the rent. *Revenues from these sources are shown on pages 27 and 28 and in the Appendix on page 123.*

Report Format

Revenue and expenditure tables are based on revenue classes and expenditure codes authorized in SBAS, which categorize revenues by type (income taxes, property taxes, licenses, etc) and expenditures by type (personal services, contracted services, grants, etc.). Comprehensive revenue and expenditure tables are shown first, followed by supplemental tables providing more detail when necessary. If revenues and expenditures in a comprehensive table column are shown in more detail, the page number of the supplemental table is shown directly below the column.

The percentage information contained in each table is read as follows:

Total % - Growth through 1991 from 1979, or first year of collections.
Average % - Average annual percentage increase during the same period.
Annual % Change - Percentage change each year of the total column.

Table footnotes provide information on events which materially affected revenues during the period.

Report Methodology

Revenue table continuity - To the extent possible, the same revenue source is shown in the same column of the same table throughout the period, despite any accounting modifications in SBAS which changed the way revenues were recorded. For example, all revenues from the insurance license tax were recorded as licenses from 1979 until 1989, at which time most of the revenue began to be recorded as a tax, rather than a license. In this report, all revenues from this source are shown in the license/permit table throughout the period, despite the accounting change.

SBAS records used - SBAS revenue records to which this report is reconciled are taken directly from data input by state agency staff. Unless otherwise noted, there are no adjustments made for any financial activity or adjustments made by the D of A after the "books" are closed. Therefore, certain revenue collections shown in this report may not tie exactly to financial reports published by state agencies depicting their revenue activity during the period.

Prior year revenue/expenditure adjustments - Until 1990, SBAS did not permit identification of prior year revenue adjustments by revenue type. Therefore, prior year revenue adjustments are not included in tables showing revenues by type. Prior year expenditure adjustments are not included in tables showing expenditures by type or agency. Both prior year revenue and expenditure adjustments are included in tables showing revenue and expenditure imbalances during the period, and the tables are footnoted accordingly.

Inflation comparisons - Inflation used in this report is based on state and local government implicit price deflators as published by Whartons Econometrics Forecasting Associates. This measure of inflation is based on the typical "market basket" of goods and services purchased by state and local governments.

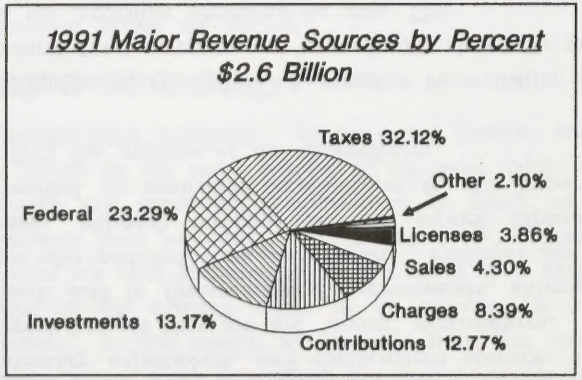
General fund revenues - When necessary, adjustments have been made to general fund revenues as recorded in SBAS to make revenue tables and graphs more meaningful. Major adjustments include negating the effects of: 1) earmarking/de-earmarking certain accounts; 2) institutions medicaid reimbursement accounting changes; and 3) changes in the way general obligation debt service payments are made. While none of these adjustments have any net effect on the general fund (because both revenues and expenditures are increased/decreased a like amount), they do make the tables and graphs more accurate for purposes of comparison throughout the period.

Expenditure adjustments - When necessary, adjustments have been made to expenditures as recorded in SBAS to facilitate comparisons during the period. During the 13 year period covered by this report, many programs or functions moved from one agency to another. In this report, expenditures during the entire period for each program/function are recorded within the agency responsible for the program as of 1991. For example, the Department of Family Services (DFS) was created in 1988 from programs within the Departments of Social and Rehabilitation Services (SRS) and Corrections and Human Services (DCHS). Tables showing expenditures for these agencies throughout the period are adjusted to negate the affect of this program movement.

Certain other expenditures recorded in SBAS, such as depreciation, inventory adjustments, and compensated absences are excluded from the report because they are not "actual" expenditures. Principal payments on bonds sold to finance capital improvements, although recorded in SBAS, are also excluded from this report. Principal and interest payments on leases, although recorded as debt service expenditures in SBAS, are recorded as equipment expenditures in this report to more accurately reflect the purpose of the expenditures.

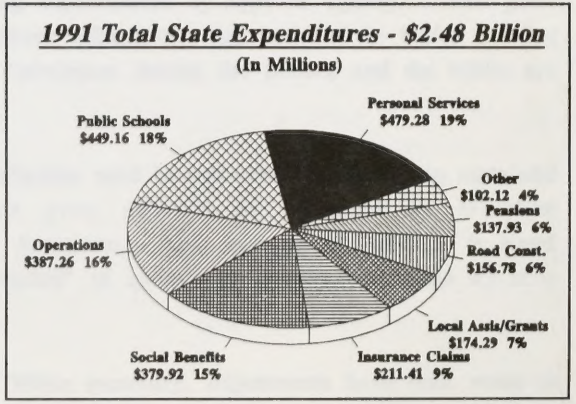
Reconciliation to SBAS - A complete reconciliation to SBAS of total and general fund revenues and expenditures shown in this report is contained in the Appendix beginning on page 120.

Total Revenues



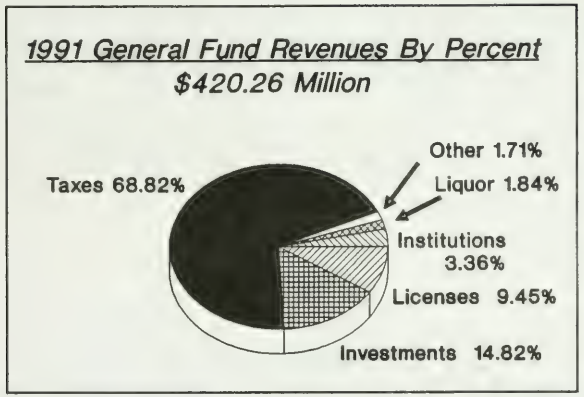
Revenues deposited in the state treasury are recorded in SBAS by revenue classes, such as taxes, licenses and investment earnings. As shown in the graph at left, 1991 revenues from taxes and the federal government comprised 55.41 percent of the $2.63 billion total revenues, while earnings from investments and contributions comprised 25.94 percent. From 1979 through 1991, total tax revenues increased at an average annual rate of 6.39 percent. Six new taxes imposed during the period generated $41.34 million in 1991 revenues. License and permit revenues increased an average 6.25 percent annually during the period, while federal revenues increased at an annual average rate of 6.27. *See Total Revenue section beginning on page 11 for additional information.*

Total Expenditures



In 1991, the state spent $2.48 billion in total funds as shown in the graph at right. Personal services expenditures for state and higher education agencies comprised 19 percent of total expenditures, while operations expenditures for these agencies (travel, contracted services, utilities, equipment, etc.) accounted for 16 percent of the total. Expenditures for K-12 public schools accounted for 18 percent of total expenditures and social/human services benefits expenditures comprised 15 percent. Expenditures for insurance claims, such as workers' compensation, unemployment and health insurance plans, accounted for 9 percent of total expenditures. Payments to contractors for highway construction and utility relocation comprised 6 percent, as did pension benefit expenditures. Expenditures for capital outlays and interest on long term debt accounted for 4 percent of the total. *See Total Expenditure section beginning on page 42 for additional information.*

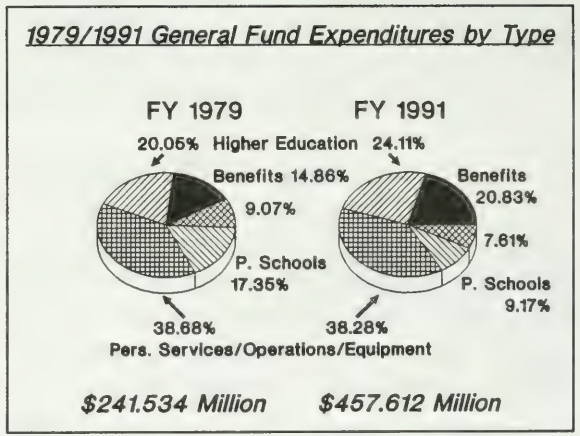
General Fund Revenues



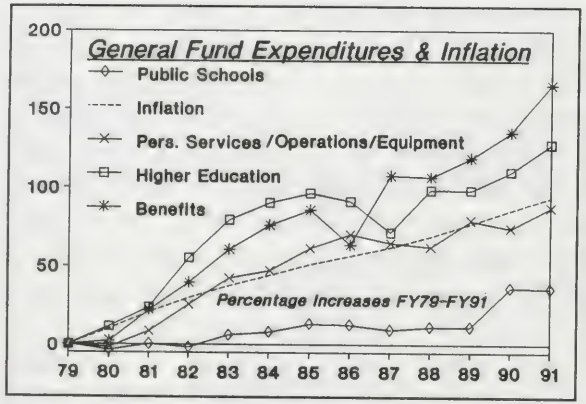
Tax revenues comprised 68.82 percent of total 1991 general fund revenue collections. Investment earnings on the permanent coal trust and state treasury funds contributed 14.82 percent of 1991 general fund revenues. License and permit revenues accounted for 9.45 percent, while institutions reimbursement comprised 3.36 percent of total general fund revenues. Liquor profits and other revenues accounted for 3.55 percent of 1991 revenues.

From 1979 through 1991, taxes deposited in the general fund increased at an average annual rate of 3.55 percent, while licenses and permit revenues increased an average 7.59 percent annually. Investment earnings on state treasury funds increased 4.80 percent annually, while state institutions reimbursement increased at an average annual rate of 9.41 percent. Although the general fund received no interest earnings from the permanent coal trust in 1979, this revenue source contributed $39.96 million to the general fund in 1991. *See General Fund Revenue section beginning on page 54 for additional information.*

General Fund Expenditures

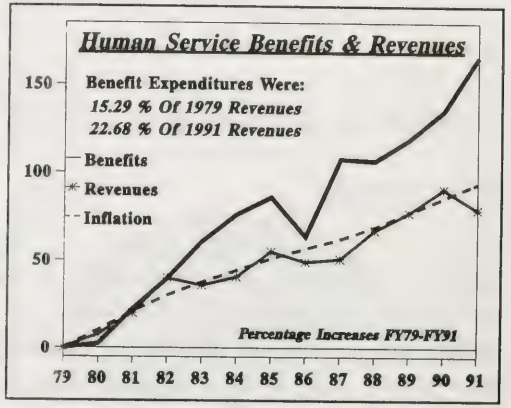


General fund expenditures for human services benefits increased from 14.86 percent of total general fund expenditures in 1979 to 20.83 percent of the total in 1991. General fund expenditures for units of higher education, community colleges, and student assistance increased from 20.05 percent of total general fund expenditures in 1979 to 24.11 percent of the total in 1991. State agency personal services, operations and equipment general fund expenditures decreased from 38.68 percent of total expenditures in 1979 to 38.28 percent of expenditures in 1991.



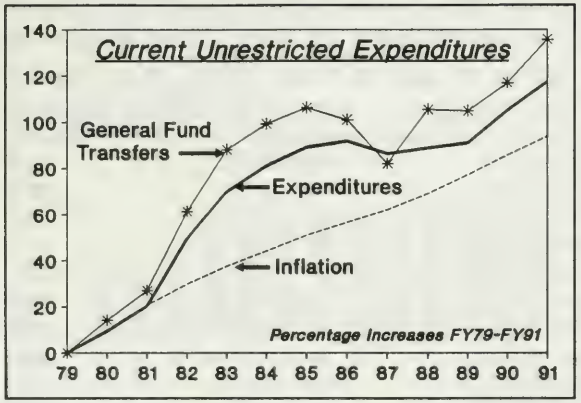
As shown in the graph at left, general fund expenditures for human services benefits increased at an average annual rate of 8.48 percent from 1979 through 1991. General fund expenditures for units of higher education, community colleges, and student assistance increased an average 7.10 percent annually. State agency (non-higher education agencies) expenditures personal services, operations and equipment increased 5.38 percent annually - less than the 5.67 percent rate of inflation.

Human services benefit expenditures



General fund expenditures for human services benefits grew at nearly twice the rate of general fund revenues from 1979 through 1991 as shown in the graph at right. Expenditures for these benefit programs increased at an average annual rate of 8.48 percent, while general fund revenues increased an average 4.97 percent annually. In 1979, human services benefit expenditures consumed 15.29 percent of total general fund revenues. In 1991, the portion of general fund revenues used to fund these benefits had increased to 22.68 percent. *See General Fund Expenditure section beginning on page 68 for additional information.*

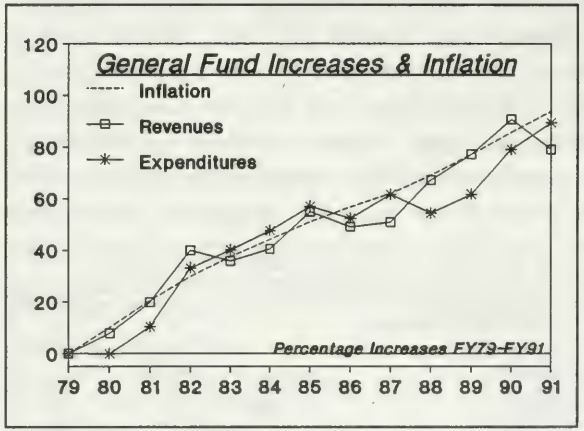
Higher education expenditures



General fund transferred to units of higher education grew more rapidly than inflation and total general fund expenditures. The portion of the general fund used to fund higher education increased from 20.05 percent in 1979 to 24.11 percent in 1991. However, as the graph shows, expenditures from current unrestricted accounts at units of higher education did not increase as rapidly as general fund transferred into the accounts. General fund transferred into the accounts increased at an average annual rate of 7.41 percent, while expenditures from the accounts increased 6.69 percent annually.

General fund support for the current unrestricted accounts at units of higher education increased from 61.26 percent in 1979 to 66.37 percent in 1991. Property taxes (the six mill university levy and vocational technical levies) deposited in the current unrestricted accounts decreased from 14.50 percent of total current unrestricted expenditures to 8.74 percent during the same period. Except for student tuition and fees (which increased as a percent of total current unrestricted revenues) other revenue sources deposited in the accounts decreased in actual dollars. *See Higher Education section beginning on page 91 and General Fund Expenditure section beginning on page 68 for additional information.*

General Fund Revenue/Expenditure Imbalance



General fund expenditures increased at an average annual rate of 5.47 percent from 1979 through 1991, while general fund revenues increased only 4.97 percent annually. Inflation increased at an average annual rate of 5.67 percent during the same period. From 1979 through 1991, general fund expenditures exceeded revenues in seven of thirteen years - a total of $29.50 million during the period. *See General Fund Expenditure section beginning on page 68 for additional information.*

Public Education Expenditures

State General Fund Public Schools Support

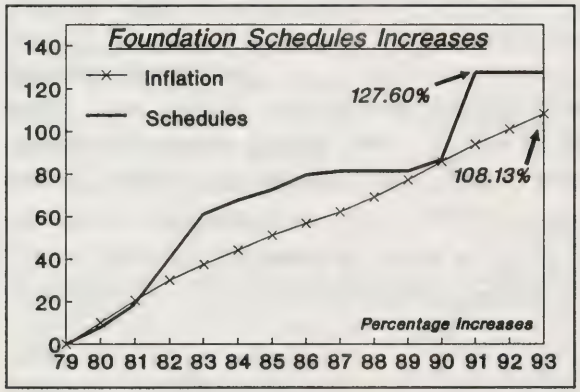
State general fund support for public schools (K-12) includes special education, transportation, school lunch, vocational education, adult education, and periodic transfers to the school equalization account (SEA). The following table shows state general fund support provided to public schools from 1979 through 1991.

General Fund Public School Support

Year	SEA Transfers	All Other	Total
1991	-0-	$41,975,531	$41,975,531
1990	-0-	42,098,819	42,098,819
1989	-0-	34,378,540	34,378,540
1988	-0-	34,418,755	34,418,755
1987	$15,704,823	33,818,510	49,523,333
1986	4,654,304	34,768,796	39,423,100
1985	15,297,669	34,982,661	50,280,330
1984	12,260,000	33,396,641	45,656,641
1983	-0-	32,748,762	32,748,762
1982	-0-	30,372,440	30,372,440
1981	14,547,153	31,007,189	45,554,342
1980	13,320,000	29,767,341	43,087,341
1979	11,010,000	30,889,278	41,899,278

Excluding transfers to the SEA, general fund distributed to public schools increased from $30.89 million in 1979 to $41.98 million in fiscal 1991 - an average annual increase of 2.59 percent. During the period 1979 through 1991, $86.79 million general fund was transferred to the SEA.

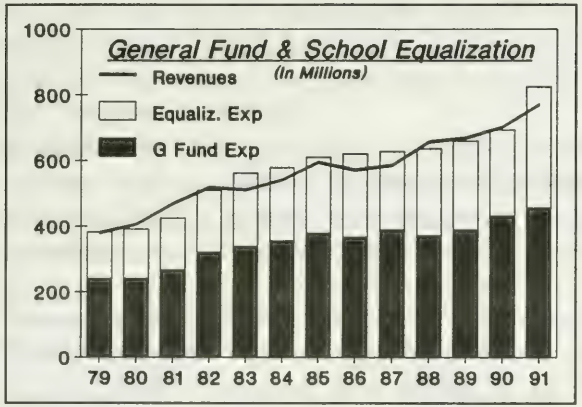
Foundation schedule increases



The graph at left compares increases in public school foundation schedules to inflation from 1979 through 1993. Despite large increases in the schedules authorized in the 1993 biennium, inflation had caught up with the increases in schedules by 1990 as shown in the graph at left. However, in 1991 the legislature significantly increased state financial support for public schools and financed the increase with additional property taxes, which historically have not kept pace with inflation or state expenditures. (The six mill university levy property tax revenues increased at an annual rate of 2.60 percent from 1979 through 1991, compared to inflation of 5.67 percent annually.) SEA/general fund expenditures in 1991 exceeded revenues by $49.76 million.

The substantial foundation schedule increase in 1991 was primarily a reallocation between state and local school district support. Data compiled by the Office of Public Instruction show that, on average, school districts' general fund budgets increased less than 5.00 percent between 1990 and 1991.

General Fund/SEA Revenue & Expenditure Imbalance



General fund/SEA expenditures exceeded combined revenues in seven of thirteen years from 1979 through 1991, as shown in the graph at left. Combined expenditures increased at an average annual rate of 6.61 percent during the period, while combined revenues increased an average 6.06 percent annually.

From 1979 through 1991, expenditures from the SEA/general fund exceeded revenues by $97.94 million. Despite this imbalance, the ending fund balances in the accounts actually increased during the period due to transfers from other accounts and a major accounting change in the SEA. The table below shows the cumulative revenue/expenditure imbalance in these accounts during the period, the increase in the combined ending fund balances, and other financial transactions and/or adjustments made in the accounts.

General Fund/SEA Cumulative Financial Activities 1979 Through 1991

Financial Activities	Amount
Expenditures Over Revenues	$ 97,939,001
Ending Fund Balance Increases	36,020,974
Total	133,959,975
Transfers From Other Accounts	96,957,765
School Trust Earnings Accounting Change *	24,600,000
Fund Balance Adjustments	12,402,210
Total	$133,959,975

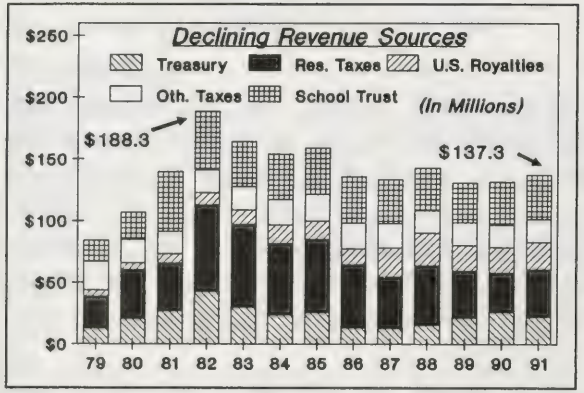
* In 1985, additional revenues were recorded due to an accounting change.

The following table shows accounts from which transfers were made to the general fund/SEA, the amount of funds transferred, and the year in which the transfer was made.

Transfers From Other Accounts To General Fund/SEA

Transferred From	Amount	Year
Coal Education Trust	$83,487,765	1987-1990
Capitol Renovation Account	5,140,000	1987
Social Security Account	2,000,000	1986
Local Impact Account	1,680,000	1986/87
Alternative Energy Account	1,350,000	1986/87
MCA Account	700,000	1987/88
Crime Victims Account	600,000	1986/87
Junk Vehicle Account	500,000	1987
SRS Unreconciled Account	1,500,000	1991
Total	$96,957,765	

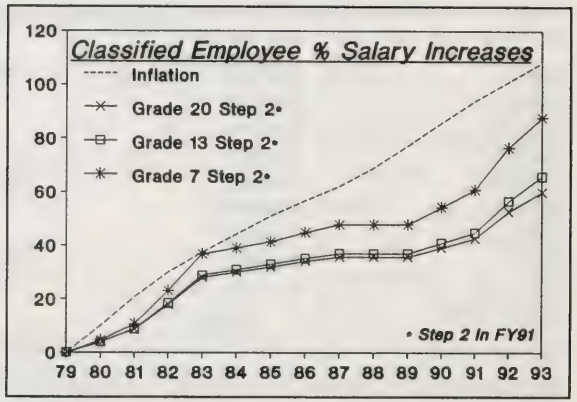
Declining revenue sources



The graph at left shows that several major revenue sources allocated to the general fund and SEA accounts were actually less in 1991 than they were earlier in the period. Total collections from these sources peaked at $188.32 million in 1982, but had declined to $137.31 million in 1991. In 1982, these revenue sources contributed 36.30 percent of all revenues deposited in the general fund/SEA. But by 1991, these sources accounted for only 17.81 percent of total revenues deposited in the accounts.

Revenues shown in the graph are: 1) U.S. mineral royalties; 2) natural resource taxes; 3) treasury fund investments; 4) school trust earnings; 5) cigarette taxes; 6) alcoholic beverage taxes; 7) public contractor taxes; and 8) freight line taxes. *See General Fund/SEA section beginning on page 87 for additional information.*

State Employee Salaries



The graph at right compares percentage increases of entry level (step 2) salaries in grades 7, 13, and 20 in the general pay matrix to inflation. Entry level salaries at grade 7 increased at an average annual rate of 4.60 percent during the period, while entry level salaries in grades 13 and 20 increased 3.68 percent and 3.41 percent respectively. Inflation during the period increased 5.38 percent annually.

Despite significant increases in the 1983 and 1991 biennia, entry level salary increases did not keep pace with inflation during the period. However, employees who were continuously employed in the same grade throughout the period fared better (due to step increases granted from 1979 through 1987). Salaries for employees in this category at grade seven increased more than the rate of inflation during the period, while annual increases in salaries at grade 13 and 20 increased 4.44 percent and 4.15 percent respectively. *See Classified Employees Salary section beginning on page 99 for additional information.*

Major Trust Fund Balances

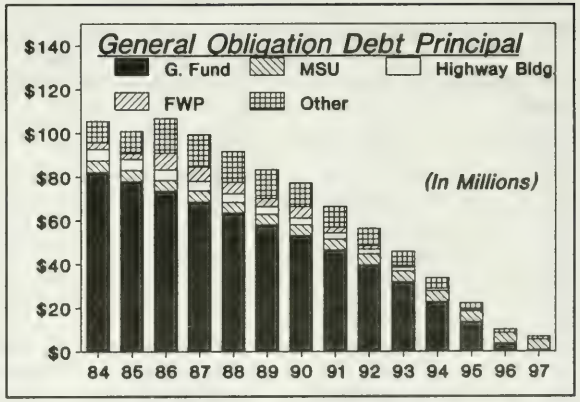
The state has several constitutional and statutory trusts that provide interest to fund current state government operations. The table below shows the fund balances in these trust accounts at the end of 1979 and 1991.

Major Trust Fund Balances

Trust Type	FY 1979	FY 1991
Permanent Coal	$ 16,940,538	$470,322,655
Common Schools	137,716,735	280,326,496
Resource Indemnity	12,574,209	77,324,921
Coal Parks/Cultural	1,475,732	18,882,548
Other Schools	12,020,994	17,432,010
Wildlife Habitat	-0-	2,355,416
Rural Development	437,679	2,345,165
FWP Property	-0-	2,192,047
Noxious Weeds	-0-	2,121,973
Hard Rock Mining	-0-	447,384
Coal Education	12,339,549	-0-
Total	$193,505,436	$873,750,615

See Trust Fund section beginning on page 111 for additional information.

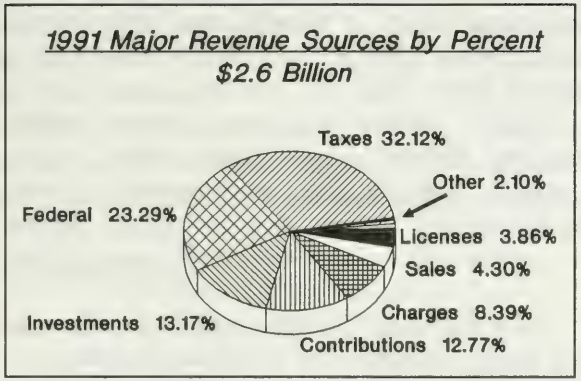
General Obligation Debt



At the end of fiscal 1997, the principal remaining on existing general obligation debt funded with state general fund will be $579,999. Principal remaining on Montana State University's existing general obligation debt (funded with earmarked revenues) will be $4.91 million at the end of 1997. The Department of Fish, Wildlife and Parks existing general obligation debt will be retired in 1995, and the general obligation debt on the highway building will be retired in 1996. These payments are made with earmarked revenues.

The graph depicts only the outstanding principal on general obligation debt existing at the end of fiscal 1991. The 1991 legislature authorized the sale of an additional $61.26 million in general obligation bonds for several large construction projects. These bonds will be retired with state general fund revenue. *See General Obligation Debt section beginning on page 116 for additional information.*

♦ TOTAL REVENUE SUMMARY ♦



Revenues deposited in the state treasury are recorded in SBAS by revenue classes, such as taxes, licenses and investment earnings. As shown in the graph at left, 1991 revenues from taxes and the federal government comprised 55.41 percent of the $2.63 billion total revenues, while earnings from investments and contributions comprised 25.94 percent. *See tables beginning on page 20 showing revenues collected in each class throughout the period.*

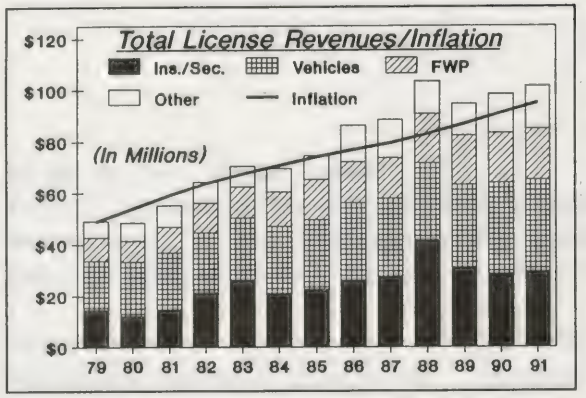
The table below shows 1979 and 1991 revenues in each class, the average annual growth in each class, and average annual inflation during the period. Miscellaneous revenues include all revenues not recorded in one of the 10 major revenue classes.

Total Revenue Collections

Revenue Class	FY 1979	FY 1991	Annual % Growth
Licenses & Permits	$ 49,079,031	$ 101,556,330	6.25
Taxes	401,893,153	845,060,313	6.39
Service Charges & Fees	89,793,070	220,779,650	7.79
Investment Earnings	75,825,662	346,550,599	13.50
Fines & Forfeitures	2,239,052	3,890,283	4.71
Sales	73,981,312	113,181,651	3.61
Rents/Royalties & Leases	20,560,546	20,832,810	0.11
Contributions & Premiums	128,882,257	335,834,676	8.31
Grants/Donations & Gifts	8,375,108	19,809,791	7.44
Federal Revenues	295,176,428	612,582,638	6.27
Miscellaneous	8,447,081	10,611,793	1.92
Total	$1,154,252,701	$2,630,690,532	7.11
Average Annual Inflation			5.67

Total revenues increased at an annual average rate of 7.11 percent from 1979 through 1991, while inflation increased 5.67 percent annually during the same period.

Total License & Permit Revenues



License and permit revenues grew more rapidly than inflation from 1979 through 1991. Revenues from insurance and securities licenses increased from $14.60 million in 1979 to $29.33 million in 1991 - an average annual increase of 5.99 percent. The large increase in 1988 insurance and security license revenues resulted from legislation requiring the quarterly, rather than yearly, collection of the insurance premium tax.

Fish, wildlife and parks license and permit revenues (which include hunting, fishing and boat licenses) increased at an annual rate of 6.75 percent - increasing from $9.13 million in 1979 to $19.99 million in 1991. Vehicle licenses (which includes permits, fees and gross vehicle weight charges) increased from $19.02 million in 1979 to $35.77 million in 1991 - or 5.41 percent annually. All other license and permit revenues increased at an annual average rate of 8.29 percent during the period. A new gaming license fee imposed in 1986 generated $2.81 million in 1991 revenues. *See table on page 21 showing annual license and permit revenues.*

Total Tax Revenues

While tax collections increased slightly more than inflation from 1979 through 1991, the increase is partially attributable to several new taxes enacted during the period and two major tax changes occurring in 1991. The table below shows the new taxes enacted during the period, the date they were imposed, and the 1991 revenues collected from each.

New Taxes Enacted Since 1979

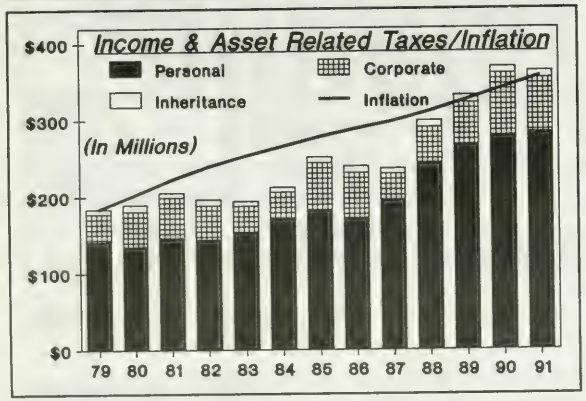
Tax Type	Year Imposed	1991 Collections
Video Gaming	1988	$19,547,407
Payroll	1988	12,759,456
Lodging	1988	6,237,422
Vehicle Weed Tax	1988	1,233,927
Public Service Commission Tax	1987	1,206,887
Herbicide/Rodenticide Surtax	1986	351,116
Total		$41,336,215

In addition to the amounts generated by the new taxes listed above, two major tax changes resulted in an additional $98.73 million in 1991 tax revenues: 1) a 40 mill statewide property tax for public school equalization generated $56.99 million; and 2) the local government severance tax generated $41.74 million. Neither tax is an "additional" tax, even though the revenues were recorded in SBAS for the first time in 1991. House Bill 28, enacted during the June 1989 special session, imposed a 40 mill statewide levy to replace a portion of school district permissive levies. While the change was intended to shift existing revenue collections from the local to the state level, the effect on individual

taxpayers differed depending upon the school district in which they resided. House Bill 28 also imposed a local government severance tax on oil and natural gas in lieu of the net proceeds property tax. Severance tax revenues are collected by the state and allocated to local governments and school districts.

The major tax sources are discussed below in three broad categories: 1) income/asset related; 2) sales related; and 3) natural resource related.

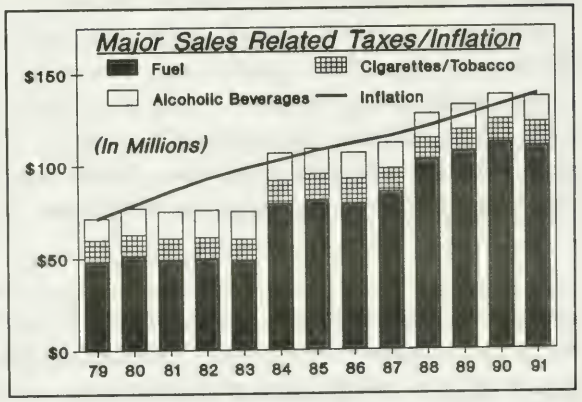
Income/asset related taxes



Personal income tax revenues increased from $141.42 million in 1979 to $282.96 million in 1991 - an average annual increase of 5.95 percent. Corporate income tax collections increased at an annual rate of 5.77 percent during the period - increasing from $36.09 million in 1979 to $70.78 million in 1991. Inheritance tax revenues increased from $6.49 million to $9.34 million during the period, or 3.08 percent annually.

Several changes made during the period affected personal and corporate income tax revenues. A 10 percent surtax on personal income tax was in effect from 1979 through 1981, but was removed in 1982 when the personal income tax was indexed to inflation. A 10 percent surtax was reimposed on personal income tax liabilities for calendar years 1987 and 1988, and a 5 percent surtax for education was imposed on both personal and corporate 1990 calendar year tax liabilities. Corporate income tax revenues increased significantly in 1990 due to enactment of legislation requiring the quarterly, rather than yearly, collection of the tax. *See table on page 22 showing annual income/asset related tax collections.*

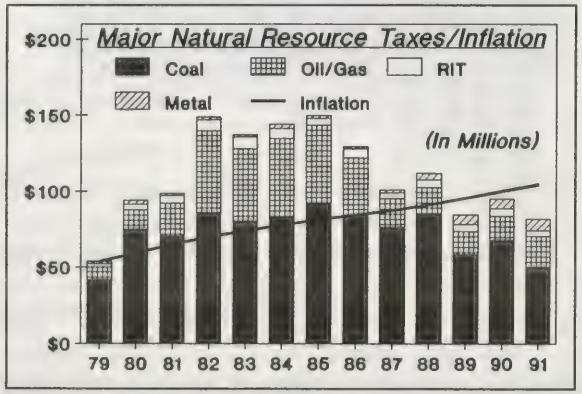
Sales related taxes



Fuel tax revenues increased from $48.36 million in 1979 to $110.25 million in 1991 - an average annual increase of 7.11 percent. Revenues collected on the sale of cigarettes and tobacco products increased only 0.96 percent annually during the period - increasing from $11.36 million in 1979 to $12.74 million in 1991. Alcoholic beverage tax revenues increased from $11.69 million in 1979 to $13.81 million in 1991, or 1.40 percent annually.

Although fuel tax revenues increased more rapidly than inflation during the period, much of the increase was due to increases in the tax rate. Gasoline tax rates were increased four times during the period, while diesel fuel tax rates were increased three times. Taxes on alcoholic beverages and cigarettes were also increased during the period. *See tables on pages 22, 24 and 25 showing annual cigarette, fuel and alcoholic beverage tax revenues.*

Natural resource related taxes



Coal severance tax revenues increased from $42.05 million in 1979 to $50.46 million in 1991 - an average annual increase of 1.53 percent during the period. However, as the graph at left shows, coal tax revenues peaked in 1985 at $91.75 million and have since declined. Oil and natural gas severance tax revenues increased at an annual rate of 7.78 percent during the period - increasing from $8.21 million in 1979 to $20.16 million in 1991. Oil and natural gas tax revenues peaked between 1982 and 1986, and have since declined.

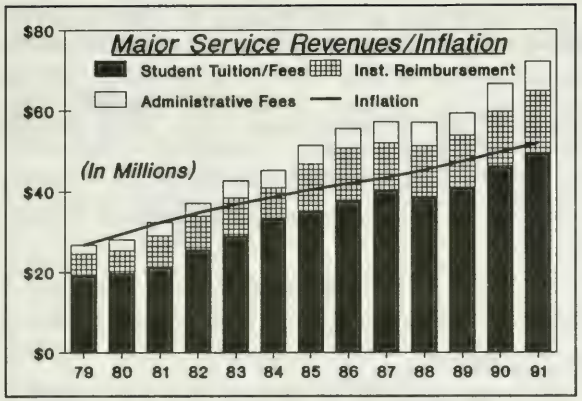
Resource indemnity tax (RIT) revenues increased from $2.11 million in 1979 to $3.46 million in 1991 - an annual average increase of 4.21 percent. RIT tax revenues peaked at $7.78 million in 1983. Revenues from the metal mines tax increased at an annual average rate of 14.52 percent during the period - increasing from $1.54 million in 1979 to $7.86 million in 1991. As the graph shows, most of the increase occurred after 1987. *See table on page 24 showing annual natural resource tax revenues.*

Total Service & Fee Revenues

A substantial portion of service and fee revenues recorded in SBAS result from financial transactions among state agencies and/or programs within agencies. For example, the D of A serves as the landlord for the capitol complex, operates the state's main frame computer, and provides telephone service to many state agencies. The agencies pay D of A for these services, although the funds never leave the state treasury. *See tables on pages 27 and 28 showing annual revenues collected for these transactions.*

There are three major types of service revenues collected by the state that are used to fund basic state government operations:

1) higher education student tuition and fees (including basic tuition, building and activity fees);
2) state institutions reimbursement (most of which is deposited in the general fund); and
3) various administrative fees (which include charges, such as student loan fees, Board of Housing service fees, and certified operators' abstracts).

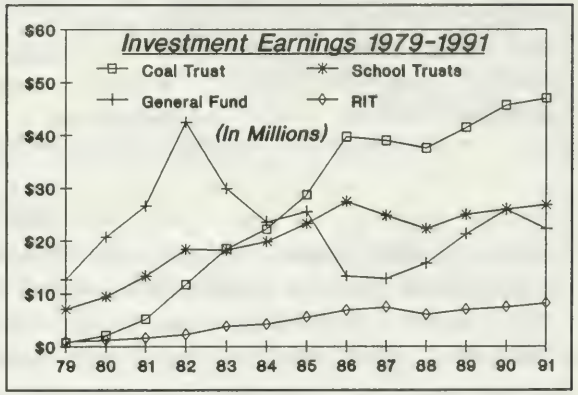


Higher education student tuition and fee revenues increased from $19.42 million in 1979 to $49.41 million in 1991 - an average annual increase of 8.09 percent. State institutions reimbursement increased at an annual rate of 9.61 percent during the period- increasing from $5.12 million in 1979 to $15.41 million in 1991, largely due to increased reimbursable expenditures at the institutions and increasing federal medicaid financial participation rates. Administrative fee revenues increased from $2.23 million to $7.28 million during the period, or 10.35 percent annually. *See table on page 26 showing annual service fee revenues.*

Investment Earnings

Investment earning revenues recorded in SBAS include earnings on state pension/insurance funds, Board of Housing mortgages, various trust earnings, interest generated on state treasury funds. There are four major types of investment earnings used to fund basic state government operations:

1) permanent coal trust earnings which are allocated by the legislature;
2) public schools trusts earnings (including the K-12 trust and trusts for several other state operated schools);
3) general fund earnings (all investment earnings not dedicated to other accounts is deposited in the general fund); and
4) RIT account earnings (used to fund grant programs and natural resource and environmental related state agency operations).



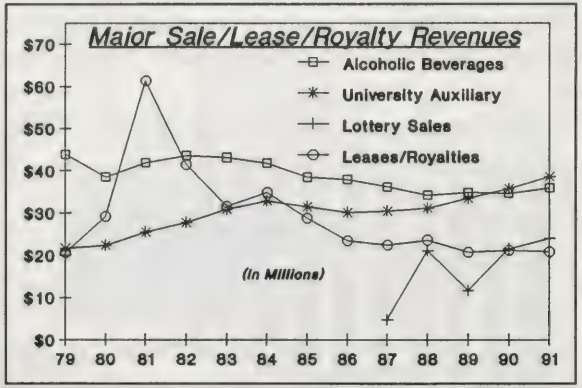
Permanent coal trust earnings increased from $0.71 million in 1979 to $47.03 million in 1991 - an average annual increased of 41.79 percent. General fund earnings from various treasury accounts increased at an annual rate of 4.80 percent during the period - increasing from $12.71 million in 1979 to $22.31 million in 1991. Treasury fund earnings (which were very erratic throughout the period as shown in the graph) peaked at $42.44 million in 1982. Treasury fund earnings are affected not only by interest rate changes, but by fluctuating balances in the various accounts earning the interest. School trust earnings increased from $7.07 million to $26.80 million during the period, or 11.74 percent annually. Investment earnings

on the RIT account increased at an annual rate of 20.10 percent during the period - increasing from $0.91 million in 1979 to $8.19 million in 1991. *See tables on pages 29 and 30 showing annual investment earnings.*

Sales & Rental/Lease Revenues

Although there are several types of sales revenues recorded in SBAS, three categories comprised 86.94 percent of all 1991 sales revenues:

1) alcoholic beverage sales (profits deposited in the general fund);
2) university auxiliaries sales and services, (such as housing and food service operations); and
3) lottery sales (profits deposited in the school equalization account).

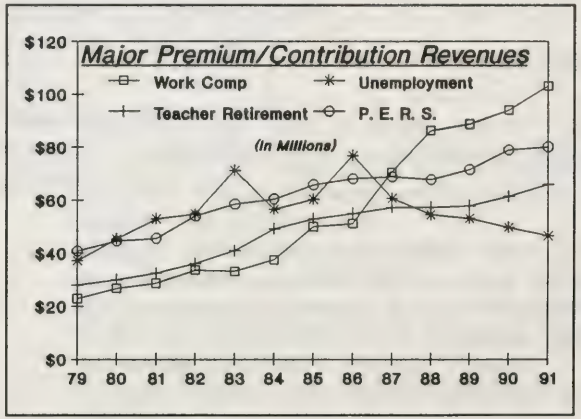


Revenues from the sale of alcoholic beverages decreased from $43.85 million in 1979 to $35.89 million in 1991. University sales and service revenues increased at an annual rate of 4.95 percent during the period - increasing from $21.60 million in 1979 to $38.57 million in 1991. Lottery ticket sales, which began in 1987, accounted for $23.93 million in 1991 sales revenues.

Revenues from leases and royalties on state lands, while increasing from $20.56 million in 1979 to $61.25 million in 1981, have since declined to $20.83 million in 1991. *See table on page 31 showing annual sales, rental and lease revenues.*

Contributions/Premiums & Grants/Donations

Contributions and premiums revenues are collected from employees and employers participating in the state's pension/insurance plans and from employers covered by the unemployment and workers' compensation programs. Several changes occurred during the 1979 through 1991 period that affected premium and contribution revenues. In 1981, the state began to self insure state agency employee group health plans and in 1985, the university system did likewise. Consequently, premiums which were formerly paid to private health insurers are now deposited in the state treasury. Additionally, the university system began an optional retirement program in 1988.

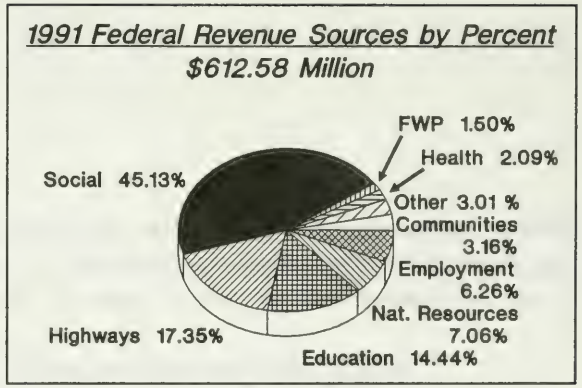


Revenues from workers' compensation premiums increased from $22.86 million in 1979 to $103.17 million in 1991 - an average annual increase of 13.38 percent. Unemployment premium revenues increased from $37.17

million in 1979 to $46.62 million in 1991, but have declined steadily since 1986. Revenues from teachers retirement contributions increased at an annual average rate of 7.40 percent during the period - increasing from $28.03 million in 1979 to $66.05 million in 1991. Public employee retirement contributions (which includes all public employees other than teachers) increased from $40.82 million in 1979 to $80.14 million in 1991, or 5.78 percent annually.

Grant, gift and donation revenues received by state agencies and the university system from non-federal sources increased from $8.38 million in 1979 to $19.81 million in 1991 - an average annual increase of 7.44 percent. *See table on page 32 showing annual contribution, premium, grant and gift revenues.*

Federal Revenues



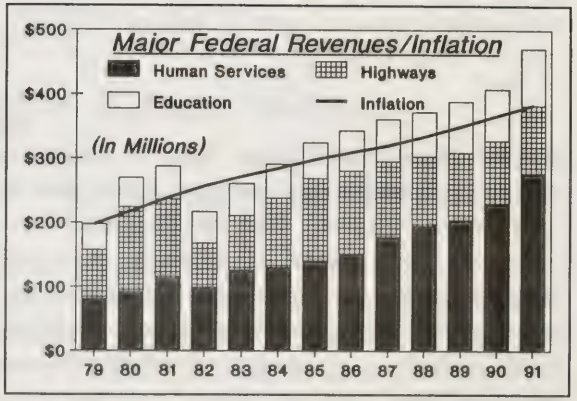
During 1991, the $612.58 million in federal revenues received by the state comprised 23.29 percent of total state revenues. Federal funding received for human service and social programs - such as medicaid, Aid to Families with Dependent Children (AFDC) and foster care - accounted for 45.13 percent of total federal funds received. Federal highway funding comprised 17.35 percent of total 1991 federal revenues, while education funding (higher education and K-12) accounted for 14.44 percent of the total. Natural resource related federal revenues (which include U.S. mineral royalties, U.S. forest payments, and mine reclamation funding) comprised 7.06 percent of total 1991 federal revenues.

The table on the following page shows 1979 and 1991 federal revenues by type, the average annual increase in each category, and average annual inflation during the period.

Federal Revenues By Type			
Revenue Type	FY 1979	FY 1991	Annual % Growth
Human Services	$ 80,519,606	$276,447,242	10.83
Highways	76,392,626	106,284,379	2.79
Education	40,775,966	88,426,829	6.66
Natural Resources	19,343,885	43,256,734	6.94
Labor & Employment Services	42,882,813	38,337,464	-0.93
Community Development	3,996,571	19,335,953	14.04
Health & Environment	6,022,389	12,826,575	6.50
Fish, Wildlife & Parks	5,122,630	9,216,727	5.02
Highway Safety & Justice	3,500,118	5,298,651	3.52
Mental Health & Substance Abuse	1,115,332	4,585,238	12.50
Libraries & Cultural	1,346,961	1,472,887	0.75
Military	3,452,555	3,958,835	1.15
Other *	10,704,975	3,135,124	-9.73
Total	$295,176,428	$612,582,638	6.27
Average Annual Inflation			5.67

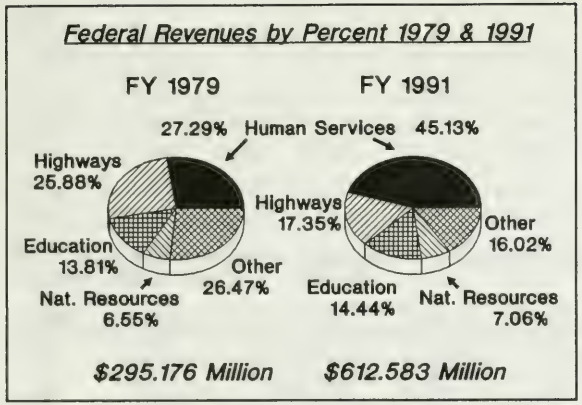
* Includes $8.28 million federal revenue sharing in 1979.

Although there was a wide variation in the growth of different federal revenue sources during the period, total federal revenues received by the state increased slightly more than inflation during the period. While some categories of federal revenues were greater in 1991 than they were in 1979, they had actually declined from their highest level during the period. *See tables on pages 33 through 36 showing annual federal revenues.*



Revenues from the three largest federal sources shown in the graph at right comprised 76.91 percent of total 1991 federal revenues. Combined, these revenue sources grew at an average annual rate of 7.51 percent from 1979 through 1991. While both human services and education revenues grew steadily during the period, federal highways revenues peaked at $132.71 million in 1980. *See tables on page 34 showing annual federal education revenues and page 35 showing annual human services/social revenues.*

Due to disparate growth in major federal revenue sources, the mix of federal revenues received by the state has changed significantly since 1979. The graph on the following page shows 1979 and 1991 federal revenues by type.



Federal human services and social revenues increased from 27.28 percent of total federal revenues in 1979 to 45.13 percent of the total in 1991, due largely to increased caseloads, increased service utilization, and an increasing federal financial participation rate. Federal highway funding decreased from 25.88 percent of total 1979 federal revenues to 17.35 percent of 1991 federal revenues. During the same period, federal funding for higher education and K-12 increased from 13.81 percent to 14.44 percent of total federal revenues. Federal natural resource related funding increased slightly as a percentage of the total, while all other federal revenues decreased from 26.47 percent to 16.02 percent of the total.

The tables on the next 22 pages show annual revenue collections by class from 1979 through 1991, a ranking of 1991 license and tax revenues, and a historical allocation of the coal severance tax.

hsty01

◆ TOTAL REVENUES FROM ALL SOURCES ◆

Fiscal Year	Licenses/ Permits	Taxes	Service Charges/ Fees	Investment Earnings	Fines/ Forfeitures	Sales	Rents/ Leases/ Royalties	Contributions/ Premiums	Grants/ Contracts/ Donations	Federal Revenues	Other	Total Revenues	Annual % Change
Total	106.92%	110.27%	145.88%	357.04%	73.75%	52.99%	1.32%	160.57%	136.53%	107.53%	25.63	127.91%	
Average	6.25%	6.39%	7.79%	13.50%	4.71%	3.61%	0.11%	8.31%	7.44%	6.27%	1.92%	7.11%	
1991	101,556,330	845,060,313	220,779,650	346,550,599	3,890,283	113,181,651	20,832,810	335,834,676	19,809,791	612,582,638	10,611,793	2,630,690,532	8.68%
1990	98,317,302	757,881,163	205,264,744	341,290,003	3,977,175	110,057,494	21,169,312	316,250,332	18,716,901	535,229,455	12,391,553	2,420,545,434	6.66%
1989	94,761,760	711,197,243	188,748,481	320,106,117	4,133,590	92,987,277	20,706,658	300,906,224	14,375,526	509,995,267	11,403,923	2,269,322,066	3.20%
1988	103,448,720	692,612,027	177,522,333	294,605,589	3,990,494	99,117,674	23,578,061	292,156,801	14,678,155	489,411,239	7,803,237	2,198,924,330	7.72%
1987	88,532,768	587,196,138	166,959,609	311,750,940	3,547,125	83,923,137	22,409,158	283,519,322	11,286,404	476,279,873	5,986,842	2,041,388,315	0.25%
1986	86,384,387	619,336,618	164,829,003	313,056,186	3,040,933	76,525,547	23,440,002	277,686,899	12,247,667	454,396,072	5,316,750	2,036,260,065	2.02%
1985	74,531,120	658,003,693	152,210,884	272,186,594	2,391,238	79,119,989	28,683,756	253,399,873	11,178,272	443,359,927	20,824,197[A]	1,995,889,543	12.05%
1984	69,602,353	597,582,966	137,209,078	220,130,952	2,103,667	83,961,342	34,798,694	218,524,737	10,881,025	397,815,422	8,631,075	1,781,241,312	11.21%
1983	70,466,219	517,849,334	126,325,087	192,968,455	2,403,316	81,947,373	31,570,175	217,747,271	10,227,271	342,693,878	7,475,015	1,601,673,395	5.34%
1982	64,465,385	525,879,779	125,402,898	175,292,001	2,409,135	80,166,811	41,398,516	191,734,289	11,089,518	294,233,765	8,387,781	1,520,459,878	2.79%
1981	55,331,327	474,749,051	104,417,173	132,799,200	2,865,603	75,541,115	61,246,515	169,710,854	8,395,917	383,110,875	11,011,458	1,479,179,088	12.34%
1980	48,494,349	448,097,608	91,967,997	97,242,466	2,383,293	69,210,215	29,196,420	146,771,950	7,733,161	366,286,219	9,288,614	1,316,672,292	14.07%
1979	49,079,031	401,893,153	89,793,070	75,825,662	2,239,052	73,981,312	20,560,546	128,882,257	8,375,108	295,176,428	8,447,081	1,154,252,701	
Pages*	21	22-25	26-28	29-30		31	31	32	32	33-36			

* Pages showing additional information.
A) A state settlement with Burlington Northern Railroad resulted in revenues of $8.0 million in 1985.

hsty02

♦ LICENSE & PERMIT REVENUES ♦

Fiscal Year	Public Contractor Licenses	Corporation Licenses	Drivers Licenses	Livestock/ Agriculture/ Health	Store Licenses	Alcoholic Beverage Licenses	Insurance License/ Tax	Securities Licenses	Occup/ Prof. Licenses	P.S.C. Highway Fees	Vehicle Lic. & Perm. G.V.W.	Hunting/ Fishing Licenses	Junk Vehicle Fees	Gaming Fees	Other Licenses/ Permits	Total Licenses/ Permits	Annual % Change
Total	57.94%	85.76%	69.21%	203.13%	36.58%	226.84%	90.71%	731.62%	144.39%	117.62%	88.10%	118.99%	28.08%	-19.77%	112.23%	106.92%	
Average	3.88%	5.30%	4.48%	9.68%	2.63%	10.37%	5.53%	19.31%	7.73%	6.69%	5.41%	6.75%	2.08%	-4.31%	6.47%	6.25%	
1991	223,375	619,545	2,114,826	3,074,485[A]	314,051	1,329,166	27,400,168	1,926,470	1,989,879	1,382,824	35,773,214[B]	19,994,050	896,508	2,806,175	1,711,595	101,556,330	3.29%
1990	208,775	596,708	2,065,777	1,871,514	266,688	1,619,092	26,430,389	2,040,484	1,992,746	1,450,285	35,568,600[C]	19,271,564	884,808	2,628,701	1,421,172	98,317,302	3.75%
1989	220,650	647,225	2,059,634	1,064,666	274,246	1,454,693	29,102,305	2,066,512	2,044,091	1,427,215	32,068,382	19,271,177	914,491	841,998	1,304,475	94,761,760	-8.40%
1988	231,500	600,937	2,004,266	1,166,954	270,026	1,557,853	39,509,653[D]	2,249,184	2,089,748	1,296,420	29,795,446[E]	19,212,902[F]	741,905	1,599,191[G]	1,122,735	103,448,720	16.85%
1987	237,038	610,885	1,971,861	1,106,936	276,937	1,467,678	25,303,948	2,140,191	1,556,683	1,218,094	30,411,065	15,818,778	655,499	4,842,647	914,529	88,532,768	2.49%
1986	261,402	650,883	1,960,813[H]	1,107,502	286,823	1,487,264	23,758,220[I]	1,986,908	1,676,370	1,117,890	30,442,470[J]	16,073,864[K]	715,897	3,497,501[L]	1,360,580	86,384,387	15.90%
1985	269,995	714,616	1,320,716	1,265,117	284,726	1,410,534	20,797,664	1,719,086	1,255,283	1,146,841	27,191,195	15,675,722	695,387	-0-	784,238	74,531,120	7.08%
1984	258,213	489,191	1,328,599	1,309,738	285,916	1,529,912	19,516,243	1,588,315	1,217,191	1,116,998	25,924,803	13,507,456[M]	738,459	-0-	791,320	69,602,353	-1.23%
1983	194,085	520,488	1,427,559	894,434	283,123	1,344,273	24,799,483	1,280,643	1,020,678	1,002,168	24,297,730	12,061,906	615,337	-0-	724,312	70,466,219	9.31%
1982	184,045	450,990	1,376,774	1,166,408	301,367	1,464,765	20,317,578	851,052	871,444	977,067	23,493,425	11,617,157[N]	715,898	-0-	677,414	64,465,385	16.51%
1981	174,570	442,901	1,270,120	1,566,492[A]	284,686	1,448,314	14,264,092	474,417	938,620	821,275	22,163,354	10,019,880	835,996	-0-	626,609	55,331,327	14.10%
1980	164,620	289,745	1,322,960	810,731	307,521	1,198,371	11,716,071	345,883	843,947	705,205	21,197,806[O]	8,286,856	697,339	-0-	607,295	48,494,349	-1.19%
1979	141,430	333,526	1,249,825	1,014,233	229,937	406,674	14,367,308	231,651	814,209	635,426	19,018,315	9,130,081	699,947	-0-	806,469	49,079,031	

A) Revenues increased due to the re-recording of all cattle brands every 10 years.
B) HB 245, 1989 session, authorized the issuance of new vehicle license plates and increased the license fee $2.00.
C) HB 712, 1989 session, increased the vehicle license fee from $4.00 to $5.00.
D) HB 880, 1987 session, required quarterly collection of the insurance premium income tax, resulting in one-time increased revenues in 1988.
E) HB 492, 1987 session, increased certain motor vehicle fees effective January 1, 1988.
F) SB 331, 1987 session, increased bird hunting licenses to enhance pheasant program.
HB 526, 1987 session, increased hunting licenses to fund lease/purchases of wildlife habitat.
G) HB 863, 1987 session, reduced license fees and imposed a net income tax on video gaming machines, effective 1988. (See page ?? for video tax revenues.
H) HB 283, 1985 session, increased drivers' license fees.
I) HB 430, 1985 session, charged health insurers $.45 per insured person to fund a genetics program during 1986 and 1987.
J) SB 148 and HB 870, 1985 session, increased light vehicle fees for two years, resulting in increased revenues during 1986 and 1987.
K) HB 406, 1985 session, increased hunting and fishing licenses.
L) HB 236, 1985 session, authorized video poker machines and imposed a license fee beginning in 1986.
M) HB 335, 1983 session, increased hunting and fishing license fees to be phased in during the biennium.
N) HB 200, 1981 session, increased hunting and fishing licenses, effective 1982, to increase funding for managing wildlife resources.
O) HB 568, 1979 session, increased motor vehicle registration fees, effective 1980.

♦ TOTAL TAX REVENUES ♦

Fiscal Year	Individual Income Taxes	Corporation Taxes	Inheritance Taxes	Business Taxes	Property Taxes	Payroll Tax	Natural Resource Taxes	Fuel Taxes	Agriculture Taxes	Alcoholic Beverage Taxes	Cigarette/ Tobacco Taxes	Lodging Tax	Video Gaming Tax	Other Taxes	Total Taxes	Annual % Change
Total	100.08%	96.12%	43.91%	8.05%	109.57%	16.50%	128.12%	127.98%	174.71%	18.16%	12.11%	84.94%	154.41%	-82.64%	110.27%	
Average	5.95%	5.77%	3.08%	0.65%	6.36%	5.22%	7.11%	7.11%	8.79%	1.40%	0.96%	22.75%	36.51%	-13.58%	6.39%	
1991	282,960,086	70,784,279	9,339,854	12,410,152	163,510,609	12,759,456	124,775,615	110,246,181	5,916,280	13,811,902	12,740,098	6,237,422	19,547,407	20,973	845,060,313	11.50%
1990	279,642,961[A]	80,315,504[AB]	9,049,129	12,451,161	102,546,544	13,118,778	95,870,645	112,051,629	5,637,898	13,238,262	12,460,192[C]	5,488,764	16,000,464	9,232	757,881,163	6.56%
1989	265,538,021	56,139,749	10,091,548	12,497,735	114,624,450	12,991,267	85,587,544	107,035,139	3,742,254	13,267,877	11,915,701	5,017,693	12,748,095	170	711,197,243	2.68%
1988	243,768,721[D]	46,200,103	8,745,457	11,008,673	115,932,881	10,952,370[E]	112,905,727	102,403,217	4,378,800	13,207,965	12,051,766	3,372,658[F]	7,683,505[G]	184	692,612,027	17.95%
1987	194,675,493	34,567,815	7,212,092	10,968,460	122,102,692	-0-	101,560,828	85,490,344	4,208,991	13,793,666	12,615,607	-0-	-0-	150	587,196,138	-5.19%
1986	172,216,263	58,584,784	8,364,764	9,724,866	130,029,925	-0-	130,048,892	79,380,295	3,703,009	14,142,896	13,139,815	-0-	-0-	1,109	619,336,618	-5.88%
1985	181,057,157	62,670,886	7,656,622	9,399,909	133,819,861	-0-	150,783,539	81,482,976	3,640,783	13,855,487	13,635,420	-0-	-0-	1,054	658,003,693	10.11%
1984	170,346,344	35,396,240	5,960,471	8,144,569	122,306,049	-0-	144,878,063	79,229,416	3,939,018	14,760,255	12,622,351	-0-	-0-	190	597,582,966	15.40%
1983	151,784,173	35,824,951	6,398,489	7,024,110	100,241,113	-0-	137,695,058	48,889,700	3,758,653	15,070,757	11,161,904	-0-	-0-	426	517,849,334	-1.53%
1982	143,803,75[H]	44,630,472	7,680,529	6,090,071	94,925,106	-0-	149,497,656	49,416,252	3,239,596	14,843,651	11,752,493	-0-	-0-	202	525,879,779	10.77%
1981	146,036,287	52,900,963	6,195,069	5,415,402	85,977,317	-0-	99,384,265	48,903,025	3,490,145	14,682,728	11,627,209	-0-	-0-	136,641	474,749,051	5.95%
1980	134,987,297	45,623,189	8,537,242	6,937,112	77,477,092	-0-	94,765,415	51,089,215	2,915,813	14,207,156	11,551,714	-0-	-0-	6,364	448,097,608	11.50%
1979	141,420,747	36,091,655	6,490,196	11,485,633	78,021,893	-0-	54,697,670	48,358,038	2,153,678	11,689,016	11,363,807	-0-	-0-	120,819	401,893,153	
Pages*				23	23		24	24	25	25						

* Pages showing additional information.
A) HB 28, 1989 special session, imposed a 5.0 percent education surtax on calendar year 1990 tax liabilities.
B) HB 56, 1989 special session, required quarterly payments of estimated corporation taxes, resulting in one-time increased revenues in 1990.
C) HB 202, 1989 session, increased taxes on cigarettes from 16 to 18 cents, effective October, 1989, to fund a Veterans' Home in Eastern Montana.
D) HB 904, 1987 session, imposed a 10.0 percent surtax on individual income tax liabilities for calendar years 1987 and 1988.
E) HB 884, 1987 session, imposed a 0.03 percent payroll tax until June, 1991 to reduce the Workers' Compensation deficit.
F) HB 84, 1987 session, imposed a 4.0 percent accommodation tax to promote tourism, effective 1988.
G) HB 863, 1987 session, reduced license fees on video gaming devices and imposed a net income tax on them, effective 1988.
H) SB 30, 1981 session, removed a 10.0 percent surtax on individual income tax, effective calendar year 1981.
HB 870, 1981 session, increased standard deductions and indexed it to inflation.
Initiative 86 indexed income tax brackets and personal exemptions to inflation.

hsty04

♦ BUSINESS & PROPERTY TAX REVENUES ♦

	<----------BUSINESS TAXES---------->								<----------PROPERTY TAXES---------->						
Fiscal Year	Electrical/ Telephone Tax	Freight Company Tax	Public Contractor Tax	Consumer Counsel Tax	Public Serv. Commission Tax	Tramway Tax	Total Business Taxes	Annual % Change	County[A] Welfare Levies	Public School Equalization	University Levy	Vo-Tech Center Tax	Fire Protection Tax	Total Property Taxes	Annual % Change
Total	87.64%	92.04%	-79.46%	152.98%	-26.81%	212.64%	8.05%		13613.18%	109.41%	36.11%	80.11%	119.50%	109.57%	
Average	5.38%	5.59%	-12.36%	8.04%	-7.50%	9.96%	0.65%		50.69%	6.35%	2.60%	5.03%	6.77%	6.36%	
1991	7,818,831	1,297,794	1,300,905	751,571	1,206,887	34,164	12,410,152	-0.33%	7,045,468	141,876,312B	12,496,650	870,302	1,221,875	163,510 609	59.45%
1990	7,872,707	1,166,312	1,118,458	693,334	1,571,594	28,755	12,451,161	-0.37%	6,930,915	80,102,591	13,474,561	863,590[C]	1,174,887	102,546,544	-10.54%
1989	7,409,760	1,125,739	987,887	723,724	2,224,352	26,273	12,497,735	13.53%	7,142,387	90,011,845	13,422,640	2,901,396	1,146,182	114,624,450	-1.13%
1988	6,772,178	1,229,618	488,446	407,471	2,085,218	25,742	11,008,673	0.37%	7,206,750	92,090,176	12,831,498	2,653,303	1,151,155	115,932,881	-5.05%
1987	6,550,706	1,212,219	1,094,458	444,816	1,648,889[D]	17,373	10,968,460	12.79%	7,181,057	97,282,942	13,707,804	2,876,298	1,054,591	122,102,692	-6.10%
1986	5,786,395	1,195,066	1,916,303	811,769	-0-	15,333	9,724,866	3.46%	7,117,748	104,535,104	14,665,081	2,702,633	1,009,359	130,029,925	-2.83%
1985	5,304,797	1,379,418	1,935,117	761,809	-0-	18,768	9,399,909	15.41%	6,858,366	108,359,879	14,702,280	3,066,046	833,290	133,819,861	9.41%
1984	4,948,107	1,334,111	1,152,868	691,166	-0-	18,318	8,144,569	15.95%	5,574,173	100,100,075[F]	12,886,402	2,871,119	874,280	122,306,049	22.01%
1983	4,020,615	1,432,164	1,113,275	440,605	-0-	17,451	7,024,110	15.34%	19,704	85,743,170	12,214,705	1,550,417	713,117	100,241,113	5.60%
1982	3,933,440	1,344,761	234,907	561,081	-0-	15,881	6,090,071	12.46%	27,716	80,532,297	12,134,108	1,499,580	731,405	94,925,106	10.41%
1981	3,418,040	1,200,093	391,338	396,997	-0-	8,934	5,415,402	-21.94%	48,887	73,744,459	10,496,111	956,660	731,199	85,977,317	10.97%
1980	3,855,766	956,357	1,728,618	384,652	-0-	11,719	6,937,112	-39.60%	174,976	66,557,935	9,577,441	569,745	596,995	77,477,092	-0.70%
1979	4,166,823	675,790	6,335,000[G]	297,093	-0-	10,928	11,485,633		51,377	67,749,417	9,181,232	483,200	556,666	78,021,893	

A) HB 798, 1983 session, authorized state assumption of county welfare responsibilities and required that counties relieved of their welfare responsibility send their 12 mill welfare levy to the state. Other revenues shown in this column are net proceeds penalties.
B) HB 28, 1989 special session I, imposed an additional 40 mill levy for school equalization. The levy raised $56.99 million in 1991. In addition, the 10 mill district permissive levy assumed by the state was recorded in SBAS for the first time in 1991.
C) Vo-tech center voted mill levies were replaced in 1990 by student tuition and general fund appropriations. The mandatory mill levy remains.
D) HB 45, June 1986 special session, imposed a fee on regulated companies to support operations of the Public Service Commission.
E) SB 94, 1983 session, increased the school equalization levy from 40 to 45 mills.
F) Pre-1979 taxes were paid under protest pending legal challenges. The courts found in the state's favor resulting in a one-time payment of protested taxes.

hsty05

◆ NATURAL RESOURCE & FUEL TAX REVENUES ◆

	<----------NATURAL RESOURCE TAXES---------->										<----------FUEL TAXES---------->					
Fiscal Year	Coal Severance Tax	Resource Indemnity Taxes	Nat. Gas Severance Tax	Oil Severance Tax	Oil/Gas Conserv. Tax	Metal Mines Tax	Local Gov[A] Severance Tax	Mica/ Cement/ Gypsum	Total Resource Taxes	Annual % Change	Gasoline Tax	Diesel Fuel Tax	Aviation Fuel Tax	Nat. Gas Fuel Tax	Total Fuel Taxes	Annual % Change
Total	20.00%	64 06%	10.97%	167.64%	51.81%	408.58%	NA	-13.39%	128.12%		128.66%	130.13%	-5.18%	NA	127.98%	
Average	1.53%	4.21%	0.87%	8.55%	3.54%	14.52%	NA	-1.19%	7.11%		7.14%	7.19%	-0.44%	NA	7.11%	
1991	50,457,847	3,457,402	1,277,368	18,885,901	978,223	7,855,130	41,738,250	125,494	124,775,615	30.15%	87,110,554	22,797,863	337,764	-0-	110,246,181	-1.61%
1990	67,870,545	5,071,681	1,057,511	14,551,070	877,824	6,306,356	-0-	135,659	95,870,645	12.01%	87,893,465	23,821,548	336,530	85	112,051,629	4.69%
1989	58,565,583[B]	4,782,041	1,724,735	13,234,516	789,045	6,355,005	-0-	136,618	85,587,544	-24.20%	83,951,441	22,708,492	374,160	1,046	107,035,139	4.52%
1988	84,638,332	4,979,333	1,491,523[C]	16,484,059	929,230	4,248,913	-0-	134,338	112,905,727	11.17%	80,889,296[D]	21,185,520[D]	327,252	1,149	102,403,217	19.78%
1987	76,546,601	3,821,977	2,492,465	16,143,592	687,284	1,756,121	-0-	112,788	101,560,828	-21.91%	67,631,602[E]	17,541,396	315,058	2,287	85,490,344	7.70%
1986	84,217,223	5,978,304	2,890,666	34,728,749[F]	630,899	1,479,993	-0-	123,058	130,048,892	-13.75%	60,481,888	18,576,576	320,791	1,040[G]	79,380,295	-2.58%
1985	91,748,886	4,449,324	2,945,778	48,789,984	752,908	1,977,324	-0-	119,335	150,783,539	4.08%	61,880,197	19,278,727	324,051	-0-	81,482,976	2.84%
1984	82,823,426	6,716,089	2,797,996	49,029,017	755,245	2,630,135	-0-	126,154	144,878,063	5.22%	61,088,589[H]	17,793,066[H]	347,762	-0-	79,229,416	62.06%
1983	80,045,016	7,780,721	2,649,726	45,228,535	342,490	1,542,061	-0-	106,509	137,695,058	-7.89%	36,687,189	11,877,324	325,187	-0-	48,889,700	-1.07%
1982	86,186,886	7,159,153	2,659,811	51,073,425[I]	409,800	1,861,208	-0-	147,374	149,497,656	50.42%	37,395,507	11,697,235	323,510	-0-	49,416,252	1.05%
1981	70,415,086	4,959,025	2,116,292	19,578,171	604,015	1,564,569	-0-	147,107	99,384,265	4.87%	36,811,023	11,705,214	386,789	-0-	48,903,025	-4.28%
1980	75,125,010	3,630,322	1,964,024	10,694,555	692,996	2,516,820	-0-	141,688	94,765,415	73.25%	39,917,484[J]	10,787,516[J]	384,215	-0-	51,089,215	5.65%
1979	42,048,867	2,107,358	1,151,104	7,056,573	644,361	1,544,518	-0-	144,890	54,697,670		38,095,294	9,906,542	356,202	-0-	48,358,038	

A) HB 28, June 1989 special session, replaced net and gross proceed taxes on oil and natural gas production with a local government severance tax. The revenues are returned to counties, for distribution to all taxing jurisdictions in which the production occurred.
B) HB 252, 1987 session reduced coal severance tax rates .
C) HB 776, 1987 session, revised exemptions and rates on natural gas production, resulting in reduced collections.
D) HB 136, 1987 session, increased taxes on gasoline and diesel fuel by 3 cents per gallon, effective July, 1987.
E) SB 14, June, 1986 special session, increased the tax on gasoline by 2 cents per gallon, effective August 1, 1986.
F) SB 159, 1983 session, reduced the tax from 6.0 percent to 5.0 percent, effective April, 1985.
G) HB 544, 1985 session, imposed a tax of 7 cents per 120 cubic feet on compressed natural gas.
H) HB 16, 1983 session, increased taxes on gasoline and diesel fuel by 6 cents per gallon, effective 1984.
I) SB 356, 1981 session, increased the tax from 2.65 percent to 5.0 percent during 1982 and 1983, and to 6.0 percent thereafter.
J) HB 63, 1979 session, increased taxes on gasoline and diesel fuel by one cent per gallon, effective 1980.

hsty06

♦ AGRICULTURE & LIQUOR TAX REVENUES ♦

	<----------AGRICULTURE TAXES---------->										<----------ALCOHOL BEVERAGE TAXES---------->					
Fiscal Year	Alfalfa Seed Tax	Livestock Tax	Milk Tax	Wheat Tax	Barley Tax	Fertilizer Tax	Herbicide/ Rodenticide Surcharge	Vehicle Weed Fee	Total Agriculture Taxes	Annual % Change	Beer Tax	Liquor Excise Tax	Liquor License Tax	Wine Tax	Total Alcohol Bev. Taxes	Annual % Change
Total	287.84%	54.96%	7.50%	260.60%	287.51%	11918.47%	90.07%	268.48%	174.71%		-3.58%	-17.94%	146.19%	-14.84%	18.16%	
Average	18.46%	3.72%	0.60%	11.28%	11.95%	49.05%	13.71%	54.46%	8.79%		-0.30%	-1.63%	7.80%	-1.45%	1.40%	
1991	33,448	2,216,100	290,775	1,310,087	343,654	137,172	351,116	1,233,927	5,916,280	4.94%	3,089,077	5,762,568	3,601,605	1,358,652	13,811,902	4.33%
1990	7,724	2,236,923	190,369	1,198,947	391,052	124,560	372,368	1,115,956[A]	5,637,898	50.66%	3,028,991	5,418,158	3,386,349	1,404,764	13,238,262	-0.22%
1989	25,825	1,886,589	258,432	551,791	228,237	113,842	295,841	381,696	3,742,254	-14.54%	3,000,273	5,423,769	3,389,856	1,453,980	13,267,877	0.45%
1988	14,599	1,928,600	293,668	935,610	371,657	121,293	378,507[B]	334,867[C]	4,378,800	4.03%	2,997,015	5,318,036	3,323,773	1,569,141	13,207,965	-4.25%
1987	4,952	2,177,159	275,820	834,633	424,142	125,399	366,886	-0-	4,208,991	13.66%	3,060,956	5,584,570	3,490,356	1,657,783	13,793,666	-2.47%
1986	8,360	2,465,817	297,971	406,434	138,307	201,393	184,728[D]	-0-	3,703,009	1.71%	3,105,743[E]	5,833,106	3,645,692	1,558,355[E]	14,142,896	2.07%
1985	14,417	2,525,462	259,965	513,270	205,193	122,475	-0-	-0-	3,640,783	-7.57%	3,083,163	5,932,470	3,707,794	1,132,060	13,855,487	-6.13%
1984	24,105	2,437,349	205,677	750,505[F]	359,821[F]	161,560	-0-	-0-	3,939,018	4.80%	3,211,297	6,410,971	4,006,857	1,131,131	14,760,255	-2.06%
1983	8,624	2,300,092	202,349	976,530	269,675	1,384	-0-	-0-	3,758,653	16.02%	3,295,482	6,559,727	4,095,694	1,119,854	15,070,757	1.53%
1982	-0-	1,987,766	262,415	769,069	219,037	1,310	-0-	-0-	3,239,596	-7.18%	3,279,701	6,572,066	4,103,170	888,714	14,843,651	1.10%
1981	-0-	2,467,612	254,009	583,327	184,145	1,052	-0-	-0-	3,490,145	19.70%	3,249,022	6,340,958	3,963,105	1,129,642	14,682,728	3.35%
1980	-0-	2,062,677	248,462	462,789[G]	140,695[G]	1,189	-0-	-0-	2,915,813	35.39%	3,244,011	5,764,741	3,602,963	1,595,441[H]	14,207,156	21.54%
1979	-0-	1,430,071	270,476	363,307	88,682	1,141	-0-	-0-	2,153,678		3,203,813	7,022,237	1,462,966	-0-	11,689,016	

A) HB 477, 1989 session, increased vehicle registration fees by $1.00 and earmarked the additional revenue for noxious weed management.
B) SB 238, 1987 session, imposed a 5.0 percent tax on rodenticides, effective March, 1987.
C) HB 102, 1987 session, imposed a 50 cent fee on all registered vehicles, effective May, 1987, to fund noxious weed management.
D) HB 506, 1985 session, imposed a 1.0 percent tax on herbicides, effective April, 1985.
E) HB 374, 1985 session, increased the beer tax by $1.30 per barrel and the wine tax 7 cents per liter, effective July, 1985.
F) SB 160, 1983 session, increased assessments on wheat and barley 10 mills per bushel and 15 mills per hundred weight, respectively, July, 1983.
G) SB 520, 1979 session, doubled the wheat and barley check-off fee, effective 1980 through 1983 to fund marketing research.
H) SB 99, 1979 session, imposed a separate tax on table wine and allocated a portion of the new tax for alcoholism treatment programs.

♦ TOTAL SERVICE & FEE REVENUES ♦

Fiscal Year	Adaini-strative Fees[A]	Inter Agency[B]	Intra Agency[B]	Copy/ Filing Fees	Inspection/ Testing Fees	Audit/ Exam Fees	Higher Ed Tuition[C]	Parks/ Camping Fees	Emergency Telephone Fees	Local Government Charges[D]	Hail Insurance Fees	State Institutions Reimbursement	Forester Fees	Child Support Collections	Other	Total Service Revenues	Annual % Change
Total	225.98%	41.16%	259.93%	54.61%	114.99%	163.80%	154.36%	494.56%	489.65%	36.67%	194.51%	200.70%	325.04%	1093.13%	448.44%	145.88%	
Average	10.35%	2.91%	11.26%	3.70%	6.59%	8.42%	8.09%	16.02%	55.83%	2.64%	9.42%	9.61%	12.82%	22.95%	15.24%	7.79%	
1991	7,276,469	49,777,046	61,370,163	856,963	3,274,795	1,610,611	49,408,349	876,637	1,558,995	6,290,523	2,777,599	15,406,440	792,785	14,448,361	5,053,915	220,779,650	7.56%
1990	6,837,749	47,079,166	58,542,590	931,764	3,562,646	1,678,868	46,252,750	681,307[E]	1,404,880	7,089,085	2,822,428	13,453,278	1,140,603	8,768,845	5,018,786	205,264,744	8.78%
1989	5,419,598	45,469,842	56,785,839	708,407	3,049,737	1,787,734	40,652,807	481,149	1,063,477	5,913,236	1,446,333	13,243,958	956,441	7,372,084	4,397,839	188,748,481	6.32%
1988	5,865,381	43,261,813	52,690,189	775,646	3,103,497	1,609,485	38,819,573	418,612	1,053,843	5,740,515	947,059	12,432,565	1,300,353	6,414,343	3,089,459	177,522,333	6.33%
1987	5,227,963	39,272,699	48,484,659	1,128,792	2,775,777	1,588,319	40,381,595	361,487	264,395[F]	5,208,520	1,207,251	11,515,292	932,465	5,765,042	2,842,354	166,956,609	1.29%
1986	4,848,833	37,807,777	52,845,693	940,767	2,670,215	1,586,902	37,465,873	318,359	-0-	5,021,181	1,655,222	13,163,578	446,608	4,390,422	1,667,573	164,829,003	8.29%
1985	4,583,182	32,872,102	53,050,551	512,555	2,173,344	1,373,589	34,904,432	314,440	-0-	4,112,145	280,563	11,839,224	484,338	3,557,654	2,152,766	152,210,884	10.93%
1984	4,320,316	27,635,765	49,362,986	444,013	1,990,827	1,127,732	33,386,205	278,556	-0-	3,969,865	1,826,253	7,505,087	530,711	3,043,304	1,787,457	137,209,078	8.62%
1983	4,297,242	23,559,327	43,356,153	783,704	2,384,367	903,821	28,872,880	240,037	-0-	7,708,976	1,163,124	9,503,534	499,802	2,091,755	960,365	126,325,087	0.74%
1982	3,203,741	29,720,553	39,616,494	3,861,787	1,827,501	1,015,723	25,570,046	210,383	-0-	6,667,252	1,880,950	8,293,399	396,224	1,521,056	1,617,788	125,402,898	20.10%
1981	3,342,997	31,831,832	24,909,702	1,531,188	1,646,375	691,263	21,398,568	194,828	-0-	6,640,716	1,298,096	7,612,190	407,874	1,659,272	1,252,271	104,417,173	13.54%
1980	2,666,747	31,345,705	20,642,124	975,435	1,543,753	628,417	19,719,914	142,574	-0-	4,928,703	994,672	5,624,043	160,201	1,520,228	1,075,484	91,976,997	2.42%
1979	2,232,198	35,262,023	17,050,748	554,280	1,523,202	610,532	19,424,315	147,443	-0-	4,602,711	943,128	5,123,500	186,520	1,210,962	921,506	89,793,070	
Pages*		27	28														

* Pages showing additional information.
A) Includes fees, such as student loan fees, Board of Housing service fees, and certified operators' abstracts.
B) These revenues are counted more than once in the state's accounting system.
C) Includes student tuition and fees at the six university units and the vocational technical centers.
D) Includes local government contributions to highways and social services operations.
E) Beginning in 1990, an entrance fee was imposed an all state parks.
F) SB 325, 1985 session, imposed a monthly fee of 25 cents per access line to fund an emergency telephone system, effective January, 1987.

◆ INTER-AGENCY REVENUES ◆

Fiscal Year	Central Stores	Telephone Services	Computer Services	Mail/ Messenger Services	Printing/ Publication Services	Capitol Rent/ Maintenance	Agency Legal Services	Agency Insurance Services	Motor Pool	Legislative Audit	Central Payroll	State Investment Services	Agency[A] Grants/ Contracts	Other	Total[B] Inter-Agency Revenues	Annual % Change
Total	3164.18%	316.95%	135.47%	358.45%	629.69%	423.13%	819.36%	34.15%	114.64%	487.57%	431.48%	272.39%	-64.05%	50.10%	41.16%	
Average	33.71%	12.64%	7.40%	13.53%	18.01%	14.78%	22.35%	2.48%	6.57%	15.90%	14.94%	11.58%	-8.17%	3.44%	2.91%	
1991	3,750,252	9,284,224	9,504,532	1,480,163	5,452,812	3,500,673	489,230	3,750,509	1,071,302	1,005,356	393,155	1,285,021	8,219,417	590,349	49,777,046	5.73%
1990	3,430,311	8,204,144	7,753,721	1,309,292	5,457,014	3,328,828	567,429	3,699,926	899,721	1,067,590	385,443	1,244,500	9,173,231	588,016	47,079,166	3.54%
1989	3,515,358	7,985,889	7,002,953	1,243,559	5,177,885	3,117,155	481,677	3,282,854	788,593	964,605	378,003	1,273,908	8,971,268	1,286,135	45,469,842	5.10%
1988	3,219,389	7,732,416	7,275,285	1,140,331	4,402,139	3,105,399	451,757	3,492,277	773,833	1,031,537	378,854	1,291,484	7,665,344	1,301,768	43,261,813	10.16%
1987	2,639,029	7,020,444	7,340,067	1,035,779	3,873,290	3,116,980	412,941	2,997,010	571,410	877,619	241,457	791,877	6,884,042	1,470,754	39,272,699	3.87%
1986	2,637,985	7,397,032	7,113,980	985,056	3,272,975	3,009,354	454,812	2,746,963	675,764	1,036,692	242,342	848,155	6,036,911	1,349,757	37,807,777	15.01%
1985	2,471,720	6,603,587	7,054,123	887,098	2,096,117	2,266,631	479,554	2,085,526	793,735	736,786	235,761	738,634	4,524,568	1,898,262	32,872,102	18.95%
1984	1,868,136	4,748,691	5,863,444	796,268	1,519,378	2,472,072	407,351	2,080,805	764,332	855,309	257,841	721,790	4,386,289	894,059	27,635,765	17.30%
1983	1,420,871	3,305,498	5,389,247	755,726	1,519,922	2,144,494	292,275	1,779,986	701,360	719,137	159,993	677,548	3,401,671	1,291,599	23,559,327	-20.73%
1982	1,246,717	3,165,637	4,571,377	604,358	1,343,082	1,939,021	232,637	2,341,726	771,259	608,293	129,854	629,412	11,713,297[C]	423,882	29,720,553	-6.63%
1981	819,236	2,674,766	4,532,534	440,509	1,035,615	1,370,616	171,071	2,682,784	646,891	383,276	50,002	530,824	15,864,143[C]	629,565	31,831,832	1.55%
1980	139,551	2,362,717	4,314,913	398,987	938,189	1,215,702	53,214	2,747,846	927,792	184,983	110,749	364,926	16,913,709[C]	672,427	31,345,705	-11.11%
1979	114,891	2,226,717	4,036,457	322,865	747,275	669,177	-0-	2,795,770	499,126	171,103	73,973	345,073	22,866,292[C]	393,304	35,262,023	

A) Grants given by one state agency to another, or contracts between state agencies.
B) These revenues are counted twice in SBAS.
C) The state Department of Labor and Industry received large grants of federal CETA funds and subgranted large amounts to state agencies from 1979 through 1982.

♦ INTRA-AGENCY REVENUES ♦

Fiscal Year	Highways Stores	Highways Equipment	Highways[A] Internal Services	FWP Equipment	FWP Services	St.Lands Aircraft	Commerce Centralized Services	Commerce Admin	Labor Centralized Services	Labor Data Processing	Health Admin	Higher Education Recharges	Other	Total[B] Intra-Agency Services	Annual % Change
Total	31.61%	95.37%	NA	66.38%	85.34%	168.06%	335.71%	753.75%	425.90%	3.02%	756.38%	232.21%	-30.57%	259.93%	
Average	3.10%	5.74%	NA	5.22%	5.77%	13.12%	13.05%	19.57%	14.84%	1.00%	19.60%	10.52%	-2.99%	11.26%	
1991	12,950,818	13,178,894	-0-	1,508,365	318,914	271,170	796,177	957,672	1,671,756	754,678	955,833	26,995,922	1,009,966	61,370,163	4.83%
1990	13,605,350	11,802,107	-0-	1,370,911	306,761	212,192	788,466	928,515	1,674,156	737,375	920,187	25,035,579	1,160,992	58,542,590	3.09%
1989	12,095,355	11,542,711	2,814,600	1,191,933	337,189	287,538	796,568	869,682	1,664,480	831,214	503,034	22,629,800	1,221,735	56,785,839	7.77%
1988	11,375,963	10,362,287	2,858,755	1,251,990	338,780	159,051	782,761	846,248	1,633,172	732,560	481,248	20,879,293	988,082	52,690,189	8.67%
1987	10,065,499	9,195,672	2,520,295	1,174,161	274,116	151,538	767,543	220,601	1,287,123	-0-	517,822	20,862,134	1,448,155	48,484,659	-8.25%
1986	12,792,441	10,742,333	2,714,478	1,234,987	402,220	183,182	726,613	301,687	853,156	-0-	499,269	20,188,646	2,206,681	52,845,693	-0.39%
1985	14,437,638	10,915,235	3,048,656	1,188,226	345,135	216,422	578,686	382,850	714,426	-0-	468,943	18,687,971	2,066,363	53,050,551	7.47%
1984	12,277,195	9,654,368	2,972,691	1,274,191	418,493	150,812	401,310	524,044	695,391	-0-	832,015	18,325,189	1,837,287	49,362,986	13.85%
1983	10,409,329	8,694,117	2,475,005	1,172,237	396,925	101,160	354,622	373,093	334,930	-0-	864,412	15,846,671	2,333,652	43,356,153	9.44%
1982	9,840,221	8,054,857	2,351,972	1,122,342	415,205	-0-	261,669	342,797	438,284	-0-	727,522	13,632,124	2,429,501	39,616,494	59.04%
1981	-0-	7,728,416	2,463,922	906,573	354,447	-0-	205,935	118,072	388,322	-0-	634,325	10,372,039	1,737,651	24,909,702	20.67%
1980	-0-	8,838,164	-0-	3,801	172,072	-0-	200,546	106,049	345,480	-0-	649,163	8,595,427	1,731,422	20,642,124	21.06%
1979	-0-	6,745,488	-0-	-0-	-0-	-0-	182,730	112,173	317,884	-0-	111,613	8,126,171	1,454,689	17,050,748	

A) The 1989 legislature eliminated the Highways Internal Services program and transferred services to other programs within the department.
B) These revenues are counted twice in SBAS.

hsty10

♦ INVESTMENT EARNINGS BY TYPE ♦

Fiscal Year	Interest Earnings	Certificate of Deposits	Federal Securities	Industrial Bonds	Public Utility Securities	Gains/ Losses Investments	Short Term Investment Pool	Dividends	Endowment Earnings	Amorti- zation	Common Stock Pool	Misc. Earnings	Total Investment Earnings	Annual % Change
Total	373.75%	-90.60%	2020.32%	-97.08%	-98.50%	8790.29%	153.72%	687.96%	-99.40%	5380.46%	351.50%	1693.88%	357.04%	
Average	13.84%	-17.89%	28.98%	-25.51%	-29.54%	45.35%	8.07%	18.77%	-34.73%	39.61%	16.72%	105.80%	13.50%	
1991	264,913,155	2,588	23,746,129	99,623	37,774	7,974,611	29,581,894	47,978	6,069	2,952,032	17,135,785	52,961	346,550,599	1.54%
1990	261,131,715	25,450	5,036,731	11,118,354	9,547,382	7,607,565	31,732,896	52,639	6,143	-0-	14,831,897	199,231	341,290,003	6.62%
1989	240,097,848	17,700	5,359,993	10,396,589	10,137,205	7,647,228	32,830,188	54,871	6,488	-0-	13,513,623	44,384	320,106,117	8.66%
1988	240,754,526	13,355	2,045,431	4,865,118	1,383,916	5,004,603	28,192,258	51,705	8,979	-0-	12,257,781	27,916	294,605,589	-5.50%
1987	251,386,203	18,023	2,916,015	11,824,820	1,404,970	17,986,406	13,953,771	47,342	1,815,566	29,926	10,364,944	2,952	311,750,940	-0.42%
1986	216,031,271	56,245	15,965,413	15,999,241	19,413,467	18,270,472	15,146,828	58,129	2,054,073	227,304	9,833,743	-0-	313,056,186	15.02%
1985	213,429,130	43,139	7,891,953	8,212,095	9,791,781	854,058	21,386,462	35,675	2,056,756	-75,311	8,560,857	-0-	272,186,594	23.65%
1984	168,929,363	24,308	3,851,142	6,998,663	9,577,784	1,105,766	19,591,693	33,070	2,475,796	-44,117	7,587,485	-0-	220,130,952	14.08%
1983	124,527,717	37,933	5,055,184	13,897,743	15,760,445	1,870,728	23,552,601	37,868	1,848,822	2,721	6,376,692	-0-	192,968,455	10.08%
1982	118,104,634	66,231	3,602,981	11,735,445	8,799,262	159,059	25,630,161	25,768	2,038,349	14,134	5,115,978	-0-	175,292,001	32.00%
1981	95,466,773	55,654	1,622,793	4,492,907	4,063,050	20,809	21,077,989	14,445	2,131,236	58,225	3,795,319	-0-	132,799,200	36.57%
1980	71,074,406	28,248	1,090,535	4,069,170	4,066,285	28,444	16,176,863	4,277	654,226	50,013	-0-	-0-	97,242,466	28.24%
1979	55,918,092	27,542	1,119,934	3,411,334	2,523,961	89,700	11,659,275	6,089	1,015,870	53,865	-0-	-0-	75,825,662	

◆ INVESTMENT EARNINGS BY ENTITY ◆

Fiscal Year	General[A] Fund	Teachers Retirement	Public Employee Retirement	Workers[B] Compensation Fund	Other State Insurance	Permanent Coal Trust	Coal Parks/ Education[C] Trust	Resource Indemnity Trust	Rangeland/[D] Water Dev./ Ren.Resource Loans	Schools Trust	Housing Board Mortgages	Bond[E] Proceeds/ Sinking Funds	University[F] System	Other Investment Earnings	Total Investment Earnings	Annual % Change
Total	75.44%	417.58%	421.84%	-14.34%	357.64%	6503.47%	190.89%	800.93%	290.04%	278.97%	375.18%	124.61%	44.28%	261.77%	357.04%	
Average	4.80%	14.68%	14.76%	-1.28%	13.51%	41.79%	9.31%	20.10%	25.46%	11.74%	13.87%	6.98%	3.10%	11.31%	13.50%	
1991	22,306,563	66,844,998	95,182,083	4,301,174	2,387,909	47,027,572	1,895,380	8,189,291	2,917,425	26,801,028	57,462,253	1,840,403	3,742,234	5,652,285	346,550,599	1.54%
1990	25,869,862	63,545,060	91,737,068	4,249,933	2,610,976	45,703,542	2,934,677	7,472,755	2,156,425	25,987,809	56,126,070	4,708,601	3,851,788	4,335,436	341,290,003	6.62%
1989	21,313,862	58,716,744	85,223,582	3,205,119	2,834,515	41,478,390	3,256,680	6,990,161	2,289,301	24,939,810	55,009,098	7,131,454	3,740,973	3,976,427	320,106,117	8.66%
1988	15,732,130	51,528,938	75,850,642	3,839,535	2,679,685	37,557,973	6,672,827	6,059,611	2,159,752	22,258,159	52,779,732	10,435,958	3,414,328	3,636,317	294,605,589	-5.50%
1987	12,827,064	55,949,641	74,107,717	6,576,699	2,855,357	39,020,961	16,033,678	7,427,460	1,882,538	24,762,551	54,371,840	6,113,277	5,607,641	4,214,516	311,750,940	-0.42%
1986	13,300,609	45,237,271	69,749,335	8,300,082	2,827,229	39,752,394	13,019,469	6,853,138	1,882,718	27,424,818	57,231,527	11,465,596	10,412,894	5,599,105	313,056,186	15.02%
1985	25,558,843	35,216,763	55,147,183	7,808,314	2,698,271	28,729,094	10,306,240	5,526,373	747,987	23,266,974	50,775,414	15,052,809	6,108,114	5,244,213	272,186,594	23.65%
1984	23,542,999	29,055,251	46,598,121	7,591,171	1,419,117	22,234,332	8,554,021	4,225,131	3,380	19,866,351	39,767,702	8,325,608	5,825,627	3,122,141	220,130,952	14.08%
1983	29,918,421	24,941,163	39,466,253	7,155,425	2,016,163	18,520,100	8,199,901	3,789,855	-0-	18,268,878	28,175,603	6,399,499	4,910,213	1,206,981	192,968,455	10.08%
1982	42,442,555	21,202,571	32,798,429	6,274,764	1,431,383	11,726,302	5,081,353	2,294,266	-0-	18,375,979	22,889,814	3,181,524	4,773,358	2,819,703	175,292,001	32.00%
1981	26,581,071	17,421,379	25,841,588	5,688,179	1,239,389	5,170,074	3,718,539	1,607,666	-0-	13,332,459	21,533,685	930,351	4,059,579	5,675,242	132,799,200	36.57%
1980	20,696,128	14,518,670	21,695,737	5,350,608	895,463	2,118,130	1,218,678	1,175,529	-0-	9,411,901	15,237,668	702,498	1,328,169	2,893,286	97,242,466	28.24%
1979	12,714,971	12,914,989	18,239,648	5,021,284	521,792	712,164	651,574	908,981	-0-	7,072,062	12,092,763	819,388	2,593,665	1,562,379	75,825,662	

A) The state general fund receives investment earnings from all state funds unless the account is specifically authorized to retain investment earnings. (Amounts shown do not include earnings transferred from other accounts, such as the permanent coal trust.)
B) Includes the new and old workers' compensation accounts.
C) The coal education trust was abolished and all funds remaining in the account on June 30, 1990, appropriated to the school equalization account.
D) HB 851, 1981 session, authorized the issuance of $5.0 million in bonds to implement the water development loan program.
SB 409, 1981 session, established a water development loan and grant program and authorized the sale of Coal Severance Tax bonds, effective 1981.
HB 824, 1979 session, authorized the loaning of renewable resource funds for qualifying projects.
E) Includes all non-higher education bond proceeds and sinking funds.
F) Earnings on all higher education accounts, including bond proceeds and sinking fund accounts.

hsty12

◆ SALES, RENTAL & LEASE REVENUES ◆

	<----------SALES---------->											<----------RENTS/LEASES---------->					
Fiscal Year	Documents	Merchandise	Alcoholic Beverages	Prison Industries	Property	Fixed Assets	Education Sales/ Services	Lottery Tickets	University Auxiliaries Services	Total Sales	Annual % Change	Rentals	Leases	Land Leases	Royalties	Total Rents/ Leases	Annual % Change
Total	-33.91%	354.51%	-18.14%	182.78%	18.24%	152.51%	7.04%	405.08%	78.58%	47.15%		-28.56%	-9.41%	570.56%	38.93%	1.32%	
Average	3.39%	13.45%	-1.65%	9.05%	1.41%	14.15%	0.57%	49.91%	4.95%	3.27%		-2.76%	-0.82%	17.18%	2.78%	0.11%	
1991	423,055	3,944,545	35,894,702	3,097,094	4,567,688	537,873	2,212,523	23,931,378	38,572,793	113,181,651	2.84%	198,883	14,601,586	311,045	5,721,297	20,832,810	-1.59%
1990	1,361,593	4,340,443	34,651,703	2,822,258	7,228,532	479,079	1,984,445	21,503,798	35,685,642	110,057,494	18.36%	291,077	14,559,906	130,025	6,188,305	21,169,312	2.23%
1989	403,170	2,409,024	34,786,906	2,561,335	5,439,027	351,049	1,940,714	11,644,061	33,451,992	92,987,277	-6.18%	411,237	12,298,674	119,877	7,876,869	20,706,658	-12.18%
1988	1,223,315	2,145,655	34,221,882	2,281,269	4,687,365	303,119	2,055,220	21,056,564	31,143,285	99,117,674	18.11%	382,161	16,813,427	88,875	6,293,597	23,578,061	5.22%
1987	351,203	2,045,609	36,131,988	1,972,060	5,925,245[A]	198,782	2,133,587	4,738,120[B]	30,426,543	83,923,137	9.67%	326,657	16,258,257	124,707	5,699,537	22,409,158	-4.40%
1986	1,026,091	1,495,373	37,948,939	1,891,203	1,940,633	222,044	1,918,662	-0-	30,082,602	76,525,547	-3.28%	412,615	16,644,112	121,159	6,262,116	23,440,002	-18.28%
1985	249,659	1,287,054	38,420,922	2,194,147	2,990,770	150,725	2,381,498	-0-	31,445,214	79,119,989	-5.77%	416,125	19,901,707	131,548	8,234,376	28,683,756	-17.57%
1984	973,977	1,172,281	41,758,050	1,862,548	2,655,437	213,010	2,530,604	-0-	32,795,436	83,961,342	2.46%	422,081	25,936,584	97,937	8,342,092	34,798,694	10.23%
1983	402,341	1,134,048	43,095,792	1,784,282	2,314,472	923	2,387,906	-0-	30,827,609	81,947,373	2.22%	345,146	22,397,131	92,575	8,735,324	31,570,175	-23.74%
1982	711,418	1,074,405	43,560,004	1,432,480	2,966,247	1,257	2,700,530	-0-	27,720,471	80,166,811	6.12%	394,439	32,005,832	99,935	8,898,310	41,398,516	-32.41%
1981	567,914	960,210	41,885,453	1,066,542	2,917,358	-0-	2,701,268	-0-	25,442,370	75,541,115	9.15%	301,453	49,893,537	42,849	11,008,676	61,246,515	109.77%
1980	488,298	914,310	38,508,143	1,170,540	3,245,710	-0-	2,558,069	-0-	22,325,146	69,210,215	-6.45%	290,330	23,049,216	40,375	5,816,499	29,196,420	42.00%
1979	640,138	867,869	43,847,712	1,095,222	3,863,176	-0-	2,066,917	-0-	21,600,277	73,981,312		278,406	16,117,587	46,386	4,118,167	20,560,546	

A) Includes $3.38 million collected from the sale of the Montana Youth Treatment Center authorized by HB 36, June, 1986 special session.
B) Electors authorized a state lottery in the November, 1986 general election.

hsty13

♦ CONTRIBUTIONS, GRANTS, DONATION & GIFT REVENUES ♦

	<----------CONTRIBUTIONS/PREMIUMS---------->									<----------GRANTS/DONATIONS---------->					
Fiscal Year	Workers' Comp	Unemployment	Teachers'[A] Retirement	Public[B] Employees' Retirement	University Optional Retirement	St.Employee Group Insurance	University Group Insurance	Total Contributions/ Premiums	Annual % Change	Private Grants/ Contracts	Local Grants/ Contracts	Gifts/ Donations	Other[C]	Total Grants/ Contracts	Annual % Change
Total	351.36%	25.40%	135.60%	96.34%	67.99%	176.38%	56.87%	160.57%		172.35%	64.95%	172.64%	61.41%	136.53%	
Average	13.38%	1.90%	7.40%	5.78%	18.88%	10.70%	7.79%	8.31%		8.71%	4.26%	8.72%	4.07%	7.44%	
1991	103,171,493	46,615,073	66,045,803	80,142,339	786,763	27,724,569	11,348,636	335,834,676	6.19%	11,256,494	1,194,510	4,119,407	3,239,379	19,809,791	5.84%
1990	94,070,036	49,728,736	61,356,632	78,936,602	892,683	21,591,318	9,674,325	316,250,332	5.10%	10,309,619	608,656	4,161,747	3,636,879	18,716,901	30.20%
1989	88,760,374	53,168,927	57,893,332	71,586,904	1,235,970	20,415,161	7,845,557	300,906,224	2.99%	8,610,996	989,571	3,245,960	1,528,998	14,375,526	-2.06%
1988	86,274,896	54,500,324	57,290,683	67,781,324	468,334	18,377,854	7,463,387	292,156,801	3.05%	9,565,222	966,872	3,225,768	920,293	14,678,155	30.05%
1987	70,611,577	60,678,303	57,339,937	68,861,997	-0-	18,606,147	7,421,360	283,519,322	2.10%	6,149,150	1,063,184	3,396,815	677,255	11,286,404	-7.85%
1986	51,141,624	76,864,536	54,980,278	68,118,313	-0-	17,964,585	8,617,564	277,686,899	9.58%	5,398,440	854,342	3,546,576	2,448,310	12,247,667	9.57%
1985	50,035,919	60,351,192	52,952,244	65,859,682	-0-	16,966,292	7,234,545[D]	253,399,873	15.96%	6,179,217	1,094,424	2,190,856	1,713,775	11,178,272	2.73%
1984	37,468,062	56,627,270	49,162,225	60,440,378	-0-	14,826,802	-0-	218,524,737	0.36%	6,510,972	654,195	2,373,412	1,342,447	10,881,025	6.39%
1983	33,123,782	71,217,007	40,944,358	58,511,010	-0-	13,951,113	-0-	217,747,271	13.57%	6,433,739	876,165	1,663,223	1,254,144	10,227,271	-7.78%
1982	33,627,158	54,666,400	36,069,113	54,013,557	-0-	13,358,061	-0-	191,734,289	12.98%	7,771,246	577,936	1,309,309	1,431,027	11,089,518	32.08%
1981	28,633,930	52,979,681	32,467,295	45,598,680	-0-	10,031,267[D]	-0-	169,710,854	15.63%	5,418,228	872,455	1,169,270	935,964	8,395,917	8.57%
1980	26,758,506	45,369,480	30,034,698	44,609,266	-0-	-0-	-0-	146,771,950	13.88%	4,330,124	649,000	1,471,269	1,282,769	7,733,161	-7.66%
1979	22,857,833	37,173,114	28,033,250	40,818,060	-0-	-0-	-0-	128,882,257		4,133,101	724,183	1,510,953	2,006,871	8,375,108	

A) Includes employer and employee contributions.
B) Includes employer/employee contributions, as well as state contributions to PERS from insurance premium tax, court fees, drivers licenses and fines.
C) Includes revenues from abandoned property and escheated estates.
D) When the states's group insurance plans became self-insured, employee/employer premiums were retained in the state treasury.

♦ TOTAL FEDERAL REVENUES ♦

Fiscal Year	Education	Human Services/ Social	Health/ Environment	Natural Resources	Oil[A] Overcharge	Highway Safety/ Justice	Culture/ Libraries	Mental Hlth/ Substance Abuse	Community Development	Highways	Fish/ Wildlife/ Parks	Military	Labor/ Employment Services	Other Federal Revenue	Total Federal Revenue	Annual % Change
Total	116.86%	243.33%	112.98%	123.62%	-90.69%	51.38%	9.35%	311.11%	383.81%	39.13%	79.92%	14.66%	-10.60%	-79.05%	107.53%	
Average	6.66%	10.83%	6.50%	6.94%	-37.80%	3.52%	0.75%	12.50%	14.04%	2.79%	5.02%	1.15%	-0.93%	-12.21%	6.27%	
1991	88,426,829	276,447,242	12,826,575	43,256,734	892,352	5,298,651	1,472,887	4,585,238	19,335,238	106,284,379	9,216,727	3,958,835	38,337,464	2,242,772	612,582,638	14.45%
1990	80,812,882	230,427,103	10,273,201	38,219,821	1,073,612	4,072,093	1,665,195	3,582,772	17,538,275	97,097,925	8,282,782	5,060,911	33,507,669	3,615,213	535,229,455	4.95%
1989	79,836,739	204,601,841	12,846,226	36,814,240	597,206	3,809,492	1,588,931	3,106,772	16,388,606	104,315,267	5,807,858	4,601,146	31,407,672	4,273,271	509,995,267	4.21%
1988	69,519,741	195,049,762	11,313,225	41,117,456	633,095	3,479,171	1,217,341	2,712,232	15,701,957	107,754,793	6,300,303	2,892,709	28,736,478	2,982,977	489,411,239	2.76%
1987	65,301,134	178,457,322	7,486,490	40,043,018	4,247,954	2,255,373	1,423,622	2,242,553	15,054,955	117,395,054	7,196,026	3,459,022	26,634,930	5,082,421	476,279,873	4.82%
1986	63,033,416	151,500,572	7,349,894	33,299,287	9,584,666	2,485,931	1,528,132	2,434,755	14,295,492	129,073,017	7,886,155	3,652,138	25,866,898	2,405,721	454,396,072	2.49%
1985	55,608,456	140,784,268	7,905,076	40,428,896	-0-	1,702,507	1,622,140	2,734,269	12,037,389	128,348,578	5,398,764	7,160,671	38,371,996	1,256,918	443,359,927	11.45%
1984	52,921,656	130,153,345	7,237,994	35,199,482	-0-	1,193,836	1,561,350	2,598,637	5,260,327	107,992,241	5,497,125	2,338,308	45,055,331	805,789	397,815,422	16.08%
1983	50,233,861	125,738,520	6,732,645	26,773,065	-0-	1,382,476	1,057,216	2,056,365	7,969,176	84,899,220	5,410,666	2,494,938	26,939,356	1,006,373	342,693,878	16.47%
1982	48,741,731	98,946,113	7,613,196	26,540,625	-0-	1,838,626	1,164,742	1,171,044	4,399,121	68,909,744	6,382,293	3,052,691	23,968,481	1,505,357	294,233,765	-23.20%
1981	51,370,089	112,839,179	7,109,747	23,464,087	-0-	3,266,107	1,288,696	1,624,369	5,304,597	123,205,180	7,417,288	2,988,608	36,307,168	6,925,760[B]	383,110,875	4.59%
1980	45,326,015	91,887,309	7,070,870	22,052,731	-0-	3,315,393	1,588,147	1,381,733	3,743,024	132,708,757	8,275,344	2,733,980	34,730,683	11,472,232[B]	366,286,219	24.09%
1979	40,775,966	80,519,606	6,022,389	19,343,885	-0-	3,500,118	1,346,961	1,115,332	3,996,571	76,392,626	5,122,630	3,452,555	42,882,813	10,704,975[B]	295,176,428	
Pages*	34	35	36	36												

* Pages showing additional information.

A) Allocated by the federal Department of Energy as a result of federal court action requiring certain oil companies to pay restitution for violation of federal oil price and allocation controls from 1973-1981.

B) Federal Revenue Sharing funds were received from 1979-1981 in amounts of $8.28 million, $8.87 million, and $4.59 million respectively.

hsty15

♦ FEDERAL EDUCATION REVENUES ♦

	<----------K-12---------->								<----------HIGHER EDUCATION[A]---------->							
Fiscal Year	School Food	Handicapped Children	Dependent Children	Innovation Programs	Drug Abuse Prevention	Other K-12 Revenue	Total K-12 Revenue	Annual % Change	Education	Public Health Service	Agriculture	Vocational Education	Commerce/ Defense	Interior/ Energy/ E.P.A.	Other Revenue	Total Higher Ed Revenue	Annual % Change
Total	86.05%	813.39%	57.97%	104.24%	256.67%	12.28%	96.22%		310.35%	167.05%	47.84%	106.36%	-5.16%	-18.38%	79.61%	136.68%	
Average	5.31%	20.24%	3.88%	6.13%	52.79%	0.97%	5.78%		12.49%	8.53%	3.31%	6.22%	-0.44%	-1.68%	5.00%	7.44%	
1991	11,994,741	5,773,747	14,676,346	2,403,151	1,618,996	2,724,945	39,191,926	15.03%	26,214,739	2,997,495	6,016,181	4,497,324	560,298	2,198,217	6,750,649	49,234,903	5.33%
1990	10,684,533	5,754,855	12,016,035	2,465,563	1,009,413	2,140,464	34,070,864	-2.56%	24,552,788	2,682,706	5,485,955	4,591,819	997,151	2,361,292	6,373,527	46,742,018	4.17%
1989	10,279,138	5,162,730	14,878,221	2,362,934	653,797	1,627,499	34,964,320	12.17%	21,639,827	2,419,173	6,245,936	6,065,092	995,750	2,369,070	5,404,339	44,872,419	17.01%
1988	10,286,251	4,598,468	12,118,409	2,238,230	453,920	1,476,816	31,172,093	7.00%	19,541,309	1,810,826	5,028,467	4,368,466[B]	948,653	1,975,492	4,674,436	38,347,648	6.02%
1987	9,465,543	4,292,492	11,821,022	2,264,204	8,200	1,280,009	29,131,472	1.93%	18,736,169	2,320,306	5,027,260	3,686,160	706,257	2,123,895	3,569,615	36,169,662	4.98%
1986	8,867,742	4,195,487	11,815,548	2,414,103	-0-	1,288,251	28,581,131	14.86%	18,714,832	1,672,051	5,253,657	2,663,922	696,794	1,981,139	3,469,890	34,452,285	12.13%
1985	7,830,057	4,012,588	9,713,767	2,240,785	-0-	1,085,985	24,883,181	6.97%	15,512,527	1,088,537	5,121,141	3,221,452	790,817	1,590,948	3,399,853	30,725,275	3.59%
1984	7,776,209	3,258,345	8,877,749	2,239,513	-0-	1,110,154	23,261,969	1.75%	13,880,125	1,282,916	4,765,605	3,000,336	819,558	2,322,672	3,588,475	29,659,687	8.36%
1983	6,943,761	3,219,875	9,296,297	2,284,710	-0-	1,118,140	22,862,783	-0.71%	12,075,134	1,408,389	4,829,502	2,335,846	590,713	2,290,464	3,841,030	27,371,078	6.43%
1982	7,572,015	2,872,861	9,577,791	927,468	-0-	2,075,135	23,025,269	-0.65%	8,766,326	1,223,702	4,760,808	2,789,992	656,712	3,148,534	4,370,388	25,716,461	-8.78%
1981	6,180,749	2,421,889	11,178,917	1,275,034	-0-	2,120,437	23,177,027	-1.03%	9,993,680	1,237,958	4,504,887	2,919,411	857,522	4,184,152	4,495,453	28,193,063	28.69%
1980	8,610,090	1,526,964	10,008,785	1,010,917	-0-	2,261,352	23,418,107	17.25%	7,917,144	987,282	2,897,728	2,849,427	303,637	3,179,971	3,772,719	21,907,908	5.31%
1979	6,446,978	632,124	9,290,861	1,176,653	-0-	2,426,994	19,973,611		6,388,396	1,122,438	4,069,494	2,179,333	590,810	2,693,327	3,758,557	20,802,356	

A) Revenues listed by the federal agency granting the funds.
B) HB 39, 1987 session, transferred governance of the vo-tech centers to the Board of Regents. The Regents contract with OPI for K-12 vocational services.

♦ FEDERAL SOCIAL REVENUES ♦

Fiscal Year	Medicaid	Children/ Family Services	A.F.D.C/ Day Care/ J.O.B.S.	Aging	Community Service Grants	Social Service Grants	Low Income Energy Assistance	Weather-ization	Vocational/ Visual Services	Disability Determination & DDPAC	Family[A] Food Assistance	Employment/ Training	Refuge Assistance	Other Social Revenue	Total Social Revenue	Annual % Change
Total	326.81%	802.71%	308.47%	31.04%	-37.36%	-15.08%	294.08%	190.89%	86.54%	261.05%	273.91%	276.73%	-1.90%	NA	243.33%	
Average	12.85%	20.12%	12.44%	2.28%	-3.82%	-1.35%	12.11%	9.31%	5.33%	11.29%	11.62%	11.69%	-0.16%	NA	10.83%	
1991	170,766,995	5,251,047	38,726,239	4,229,775	1,560,861	8,868,273	9,949,865	2,312,390	6,756,162	2,984,426	21,567,626	1,777,437	270,378	1,425,768	276,447,242	19.97%
1990	139,170,339	3,393,981	31,572,601	4,745,473	1,218,814	9,084,401	9,171,407	1,872,940	6,519,420	2,851,712	17,086,111	2,472,740	243,090	1,024,072	230,427,103	12.62%
1989	117,523,284	3,516,246	27,453,146	5,650,881	1,247,450	9,292,090	8,898,807	1,671,361	6,524,547	2,999,905	16,032,183	2,583,789	336,535	871,615	204,601,841	4.90%
1988	110,501,585	3,350,133	30,026,957	3,974,840	1,377,135	9,398,967	8,299,055	1,755,768	5,833,282	2,800,036	15,312,434	1,386,638	420,019	612,913	195,049,762	9.30%
1987	96,738,650	2,819,769	27,565,789	3,876,898	1,046,635	8,880,781	11,148,383	2,378,258	5,171,496	3,398,802	13,335,095	1,434,938	289,099	372,729	178,457,322	17.79%
1986	77,173,585	2,598,639	24,291,615	3,259,474	1,326,504	9,825,731	11,628,776	1,634,816	4,265,235	2,703,410	11,888,484	414,581	393,948	95,774	151,500,572	7.61%
1985	70,162,842	1,475,721	21,667,989	3,439,732	997,997	8,389,987	13,534,745	2,388,946	4,240,499	2,066,993	11,038,294	688,711	373,501	318,312	140,784,268	8.17%
1984	59,006,961	2,086,005	20,185,181	3,459,762	1,287,546	8,738,547	13,617,450	2,498,259	3,779,676	2,128,334	11,285,104	546,774	606,825	962,923	130,153,345	3.51%
1983	60,807,566	854,821	22,215,154	3,805,314	1,814,853	8,056,359	9,408,479	1,651,189	3,566,778	2,351,814	9,249,249	855,778	923,736	177,430	125,738,520	27.08%
1982	49,886,192	759,760	14,059,428	3,591,740	405,000	7,198,455	8,447,798	576,656	3,065,168	1,744,445	7,437,176	758,386	1,015,910	-0-	98,946,113	-12.31%
1981	55,841,360	337,195	9,162,119	3,532,209	1,371,696	12,424,337	10,621,533	3,543,725	3,748,512	1,414,812	8,206,690	742,117	1,892,874	-0-	112,839,179	22.80%
1980	43,307,396	376,872	12,559,329	3,514,464	864,210	9,625,821	6,361,091	2,136,132	4,340,314	1,220,462	6,703,976	403,088	474,154	-0-	91,887,309	14.12%
1979	40,010,351	581,696	9,480,709	3,227,799	2,491,911	10,443,308	2,524,865	794,948	3,621,831	826,605	5,768,163	471,802	275,619	-0-	80,519,606	

A) Includes Food Stamp administrative costs and the WIC program.

hsty17

♦ FEDERAL HEALTH, ENVIRONMENT & NATURAL RESOURCE REVENUES ♦

	<----HEALTH & ENVIRONMENT---->									<----NATURAL RESOURCE---->							
Fiscal Year	Family Planning	Maternal/ Child Health	Preventative Health	Air Quality	Water[A] Quality/ Waste	Superfund	Other[B]	Total Health/ Environment	Annual % Change	U.S Mineral Royalties	National[D] Forest Payments	Mine Reclamation	Energy/ Water Resources	Forestry/ Fire Assistance	Other	Total Natural Resources	Annual % Change
Total	-11.26%	83.34%	73.20%	97.86%	144.66%	422.33%	54.77%	112.98%		175.13%	35.01%	9404.60%	14.81%	-1.31%	-65.70%	123.62%	
Average	-1.02%	5.18%	4.68%	5.85%	7.74%	26.64%	3.71%	6.50%		8.80%	2.53%	46.16%	1.16%	-0.11%	-8.53%	6.94%	
1991	785,471	2,277,334	1,705,111	945,182	2,959,472	2,266,258	1,887,746	12,826,575	24.85%	21,928,394	11,149,715	7,614,232	1,017,586	1,241,586	305,722	43,256,734	13.18%
1990	849,132	2,134,322	1,600,742	694,496	2,442,356	1,376,583	1,175,569	10,273,201	-20.03%	20,240,644	7,581,897	8,703,828	1,037,308	506,751	149,394	38,219,821	3.82%
1989	837,096	2,171,546	1,376,505	634,399	2,179,072	4,111,570	1,536,040	12,846,226	13.55%	20,727,404	8,238,545	6,251,071	871,060	590,043	136,118	36,814,240	-10.47%
1988	888,325	1,809,975	1,150,592	727,633	1,736,345	3,876,124	1,124,232	11,313,225	51.12%	26,327,798	6,500,201	6,803,070	938,172	410,082	138,133	41,117,456	2.68%
1987	857,718	1,835,123	1,016,367	565,269	1,347,102	918,836	946,073	7,486,490	1.86%	23,433,021	6,822,559	7,449,889	1,458,292	781,771	97,486	40,043,018	20.25%
1986	910,433	1,856,422	843,640	530,281	1,179,097	1,049,773	980,248	7,349,894	-7.02%	20,207,422	5,921,759	5,144,210	1,288,308	430,968	306,620	33,299,287	-17.63%
1985	946,210	2,077,941	912,073	607,647	1,172,317	1,189,288	999,599	7,905,076	9.22%	23,708,214	7,844,447	7,169,096	1,150,369	401,915	154,856	40,428,896	14.86%
1984	685,250	2,344,316	811,454	823,206	1,071,390	433,876	1,068,504	7,237,994	7.51%	23,917,880	4,505,490	5,372,195	1,174,446	133,765	95,705	35,199,482	31.47%
1983	953,768	1,912,860	1,125,649	667,143	973,831	-0-	1,099,394	6,732,645	-11.57%	18,468,843	4,566,283	2,326,522	628,631	590,877	191,909	26,773,065	0.88%
1982	877,173	1,369,454	1,965,239	766,690	1,200,300	-0-	1,434,340	7,613,196	7.08%	15,508,995	8,079,709	904,266	1,210,204	399,911	437,540	26,540,625	13.11%
1981	794,851	1,252,737	1,471,903	643,458	1,244,030	-0-	1,702,768	7,109,747	0.55%	11,808,646	7,584,827	645,288	1,728,019	882,260	815,046	23,464,087	6.40%
1980	728,289	1,597,434	1,219,564	762,544	1,302,987	-0-	1,460,053	7,070,870	17.41%	8,233,983	9,460,390	225,356	1,669,284	807,340	1,656,380	22,052,731	14.00%
1979	888,745	1,242,134	984,465	477,709	1,209,611	-0-	1,219,726	6,022,389		7,970,117	8,258,492	80,111	886,344	1,257,572	891,249	19,343,885	

A) Includes funds for hazardous waste dumps and leaking underground storage tanks.
B) Includes funds for medicaid certification inspections and water/sewer construction grants.
C) These funds are distributed by the State Auditor to the counties in which national forests are located.

♦ 1991 LICENSE & PERMIT REVENUE ALLOCATIONS ♦

License/Permit Type	1991 Revenue	Gen Fund ($)	Gen Fund (%)	Revenue Used to Support
Vehicle Licenses/Permits/GVW	$35,773,214	$10,582,218	29.58%	General Government/Highways/HP Retirement
Insurance Licenses & Permits	27,400,168	20,438,058	74.59%	General Government/Fire & Police Retirement
Hunting/Fishing Licenses	19,994,050			FWP Operations/Wildlife Habitat Acquisition
Gaming License Fee	2,806,175			Gaming Enforcement Division/Lottery
Drivers' Licenses	2,114,826	882,589	41.73%	General Government/Traffic Education/HP Retirement
Professional/Occupational Licenses	1,989,879			Licensing Boards and Staff
Securities Licenses & Permits	1,926,470	1,926,470	100.00%	General Government
Livestock Licenses & Permits	1,634,711	7,145	0.44%	Department of Livestock
Public Service Commission Licenses	1,382,824	1,382,824	100.00%	General Government
Junk Vehicle Licenses	896,508			Department of Health & Environmental Sciences (DHES)
Liquor Licenses	779,790	779,790	100.00%	General Government
Agriculture/Natural Resource Licenses	671,274	671,274	100.00%	General Government
Health Licenses & Permits	528,098	200,098	37.89%	General Government/(DHES)
Forestry Licenses	427,054	427,054	100.00%	General Government
Domestic Corporation Licenses	417,977	417,977	100.00%	General Government
Store Licenses	314,051	314,051	100.00%	General Government
Beer Licenses	303,814	303,814	100.00%	General Government
Pilot & Aircraft Licenses	265,007			Aeronautics Division
Public Contractor Licenses	223,375	223,375	100.00%	General Government
Foreign Corporation Licenses	201,568	201,568	100.00%	General Government
Wine Licenses	181,351	181,151	99.89%	General Government
Marriage Licenses	170,856	170,856	100.00%	General Government
Teachers' Certification	133,083	53,271	40.03%	General Government/OPI Advisory Council
Weighing Device Licenses	130,718	130,718	100.00%	General Government
Plumbing/Mechanical Permits	111,791			Building Code Regulation
Environmental/Asbestos Permits	93,060			DHES
Petroleum Licenses	78,518	78,518	100.00%	General Government

(Continued Next Page)

♦ 1991 LICENSE & PERMIT REVENUE ALLOCATIONS ♦

(Continued)

License/Permit Type	1991 Revenue	Gen Fund ($)	Gen Fund (%)	Revenue Used to Support
Notaries Public Licenses	$73,049	$73,049	100.00%	General Government
Attorney Licenses	69,610	69,610	100.00%	General Government
Commercial Feed Registration	62,927			Department of Agriculture
Assumed Business Name Permit	51,229	51,229	100.00%	General Government
Fertilizer Brand Registration	49,827			Department of Agriculture
Snowmobile Registration	43,530	9,061	20.82%	General Government/Fish, Wildlife & Parks
Alcoholic Beverage License Transfers	41,773	41,773	100.00%	General Government
Fuel Licenses & Permits	37,028	16,348	44.15%	General Government/Motor Fuel Tax Division
Water/Waste Water Operators	29,854			Department of Health
Boiler Engineer Licenses	29,186			Department of Labor & Industry
Excess New Beverage Licenses	19,038	19,038	100.00%	General Government
Mine Reclamation Contractors	19,025			Department of State Lands
Well Drilling Permits	16,550			Department of Natural Resources & Conservation (DNRC)
Cigarette Sales Licenses	15,060	15,060	100.00%	General Government
Loan & Finance Licenses	12,450			Department of Commerce
Trademarks	9,861	9,861	100.00%	General Government
Camper Decal Fee	4,848	4,848	100.00%	General Government
Lobbyist Permits	4,340	4,340	100.00%	General Government
County Licenses	4,051	3,659	92.34%	General Government/Department of Livestock
Explosives Licenses	3,602			Department of Labor & Industry
Alcoholic Beverage Vendors	3,400	3,400	100.00%	General Government
Private Higher Education Licenses	2,330	2,330	100.00%	General Government
Automobile Manufacture Licenses	1,830	1,830	100.00%	General Government
Milk Licenses	684	684	100.00%	General Government
Fire Protection Systems	649	649	100.00%	General Government
Weather Modification Licenses	390			DNRC
Total Licenses & Permits	$101,556,330	$39,699,587	39.09%	

♦ 1991 TAX REVENUE ALLOCATIONS ♦

Tax Type	1991 Revenue	Gen Fund ($)	Gen Fund (%)	Revenue Used to Support
Individual Income Tax	$282,960,086	* $167,026,399	** 59.03%	General Government/Public School Equalization
Public School Equalization Tax	141,876,312			Public School Equalization
Gasoline Tax	87,110,554			Highways/FWP/Aeronautics/Storage Tank Cleanup
Corporation Tax	70,784,279	* 44,734,836	63.20%	General Government/Public School Equalization
Coal Severance Tax	50,457,847	7,765,470	15.39%	(See Page 34)
Local Government Severance Tax	41,738,250			Returned To Local Governments and Schools
Diesel Fuel Tax	22,797,863			Highways
Video Gaming Tax	19,547,407	6,551,179	33.51%	General Government/Local Governments
Oil Severance Tax	18,885,901	18,885,901	100.00%	General Government
Payroll Tax	12,759,456			Workers' Compensation Pre-1990 Claims
University 6 Mill Levy	12,496,650			Six University Units
Cigarette Tax	11,733,190	8,305,970	70.79%	General Government/Capital Construction Projects
Inheritance Tax	9,339,854	9,339,854	100.00%	General Government
Metal Mines Tax	7,855,130	4,638,654	59.05%	Gen Government/Mining Board/Local Govts./RIT
12 Mill Poor Fund Levy	7,029,997			State Medicaid Match
Lodging Tax	6,237,422	78,324	1.26%	Tourism/Gen Government/Highways/Signs
Liquor Excise Tax	5,762,568	5,759,437	99.95%	General Government
Electrical Energy Tax	3,906,194	3,906,194	100.00%	General Government
Telephone Company Tax	3,899,657	3,899,657	100.00%	General Government
Liquor License Tax	3,601,605			Alcoholism Treatment/Local Governments
Resource Indemnity Tax	3,457,402			Resource Indemnity Trust Fund
Beer Tax	3,089,077	1,293,102	41.86%	Gen Government/Alcoholism Treatment/Local Govts.
General Livestock Tax	2,216,100			Department of Livestock
Wine Tax	1,358,652	805,116	59.26%	Gen Government/Alcoholism Treatment/Local Govts.
Wheat Assessment	1,310,087			Wheat & Barley Research & Marketing

* Includes general fund and debt service sinking fund allocations.

** Statute allocates 58.7 percent of individual income tax collections to the general fund and sinking fund.

(Continued Next Page)

♦ 1991 TAX REVENUE ALLOCATIONS ♦

(Continued)

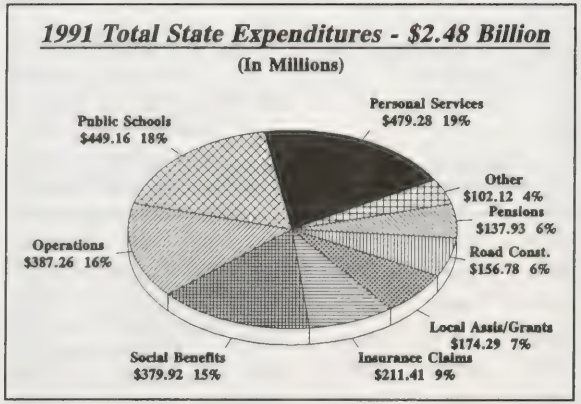
Tax Type	1991 Revenue	Gen Fund ($)	Gen Fund (%)	Revenue Used to Support
Public Contractors' Tax	$1,300,905	$1,300,905	100.00%	General Government
Freight Line Tax	1,297,794	1,297,794	100.00%	General Government
Natural Gas Severance Tax	1,277,368	1,277,368	100.00%	General Government
Vehicle Weed Tax	1,233,927			Dep of Agriculture/Noxious Weed Trust Fund
Fire Protection Tax	1,221,875			Department of State Lands
Public Service Commission Tax	1,206,887	1,206,887	100.00%	General Government
Tobacco Products Tax	1,006,909	1,006,909	100.00%	General Government
Oil & Gas Well Tax	978,223			DNRC
Vocational Technical Centers Tax	870,302			Vocational Technical Centers
Consumer Counsel Tax	751,571			Consumer Counsel
Herbicide Surcharge Tax	350,646			Dep of Agriculture/Noxious Weed Trust Fund
Barley Assessment	343,654			Wheat & Barley Research & Marketing
Aviation Fuel Tax	337,764			Aeronautics Division
Milk Tax	290,775			Milk Control Board
Fertilizer Tax	137,172			Ag Experiment/Coop Extension/Dep of Agriculture
Cement/Gypsum Tax	123,038	123,038	100.00%	General Government
Tramway Tax	34,164			Department of Commerce
Alfalfa Seed Assessment	33,448			Department of Agriculture
Mint Oil Assessment	20,973			Department of Agriculture
Electric & Telephone Coop Tax	12,980	12,980	100.00%	General Government
Net Proceeds Penalties	8,300	8,300	100.00%	General Government
West Yellowstone Airline Tax	7,171			Aeronautics Division
Vermiculite License Tax	2,456	2,456	100.00%	General Government
Rodenticide Surcharge Tax	471			Department of Agriculture
Total 1991 Taxes	$845,060,313	$289,226,729	34.23%	

♦ HISTORICAL COAL TAX ALLOCATIONS ♦

Fiscal Year	Permanent Trust	General Fund	Public Schools	Counties	County Land Planning	Coal Area Highways	Local Impact	Education Trust	Parks/ Cultural Trust	State Highways	Site Acquisition	State Library	Agricul- ture Act	Conser- vation Districts	Alternative Energy	Renewable Resources	Water Development
1993	50.000%	27.390%[A]	11.400%	-0-	0.380%	-0-	6.650%	-0-	0.633%	-0-[A]	-0-	0.380%	0.760%	0.190%	-0-	0.475%	0.475%
1992	50.000	15.390	11.400	-0-	0.380	-0-	6.650	-0-	0.633[B]	12.000	-0-	0.380	0.760	0.190	-0-	0.475	0.475
1991	50.000	15.390	11.400	-0-	0.380	-0-	6.650	-0-	1.900	12.000	-0-	0.380	0.760	0.190	-0-	0.475	0.475
1990	50.000	15.390	3.800	-0-	0.380	-0-	6.650	7.600%	1.900	12.000	-0-	0.380	0.760	0.190	-0-	0.475	0.475
1989	50.000	15.314	16.796	-0-	0.380	-0-	1.520	-0-	-0-	12.000	-0-	0.380	0.760	0.190	1.710%	0.475	0.475
1988	50.000	15.314	16.796	-0-	0.380	-0-	1.520	-0-	-0-	12.000	-0-	0.380	0.760	0.190	1.710	0.475	0.475
1987	50.000	22.550	13.200	-0-	0.440	-0-	2.640	-0-	0.550	7.760	-0-	0.440	-0-	0.220	1.100	0.550	0.550
1986	50.000	23.750	5.000	-0-	0.500	-0-	3.000	10.000	2.500	2.000	-0-	0.500	-0-	0.250	1.250	0.625	0.625
1985	50.000	19.000	5.000	-0-	0.500	-0-	8.750	10.000	2.500	-0-	-0-	0.500	-0-	0.250	2.250	0.625	0.625
1984	50.000	19.000	5.000	-0-	0.500	-0-	8.750	10.000	2.500	-0-	-0-	0.500	-0-	0.250	2.250	0.625	0.625
1983	50.000	19.000	5.000	-0-	0.500	-0-	8.750	10.000	2.500	-0-	-0-	0.500	-0-	0.250	2.250	1.250	-0-
1982	50.000	19.000	5.000	-0-	0.500	-0-	8.750	10.000	2.500	-0-	-0-	0.500	-0-	0.188	2.313	1.250	-0-
1981	50.000	19.000	5.000	-0-	0.500	-0-	8.750	10.000	2.500	-0-	-0-	0.500	-0-	-0-	2.500	1.250	-0-
1980	37.500	24.313	6.250	0.750%	0.625	-0-	10.938	12.500	3.125	-0-	-0-	0.250	-0-	-0-	2.188	1.563	-0-
1979	25.000	30.000	7.500	1.500	0.750	9.750%	12.648	7.227	0.938	-0-	0.938%	-0-	-0-	-0-	1.875	1.875	-0-
1978	25.000	30.000	7.500	1.500	0.750	9.750	12.648	7.227	0.938	-0-	0.938	-0-	-0-	-0-	1.875	1.875	-0-
1977	-0-	40.000	10.000	4.000	1.000	10.000	17.500	10.000	1.250	-0-	1.250	-0-	-0-	-0-	2.500	2.500	-0-
1976	-0-	40.000	10.000	4.000	1.000	10.000	17.500	10.000	1.250	-0-	1.250	-0-	-0-	-0-	2.500	2.500	-0-

A) The January 1992 special legislative session diverted coal tax revenues from the highways account to the general fund.
B) The 1991 legislative session diverted the 1.267 percent of the coal tax dedicated to the parks trust to the Department of Fish, Wildlife and Parks operations budget during the 1993 biennium.

♦ TOTAL EXPENDITURE SUMMARY ♦



In 1991, the state spent $2.48 billion in total funds as shown in the graph at left. Personal services expenditures for all state and higher education agencies comprised 19 percent of total expenditures, while operations expenditures for these agencies (travel, contracted services, utilities, equipment, etc.) accounted for 16 percent of the total. Expenditures for K-12 public schools accounted for 18 percent of total expenditures.

Expenditures for social/human services benefits, such as medicaid, welfare and developmental disabilities services comprised 15 percent of total expenditures. Expenditures for insurance claims, such as workers' compensation and group insurance plans, accounted for 9 percent of total expenditures. Payments to contractors for highway construction and utility relocation comprised 6 percent, as did benefit expenditures for state-operated pension systems. Local assistance/grant expenditures comprised 7 percent of the total, while all other expenditures (capital outlays and interest on long term debt) accounted for 4 percent of total expenditures.

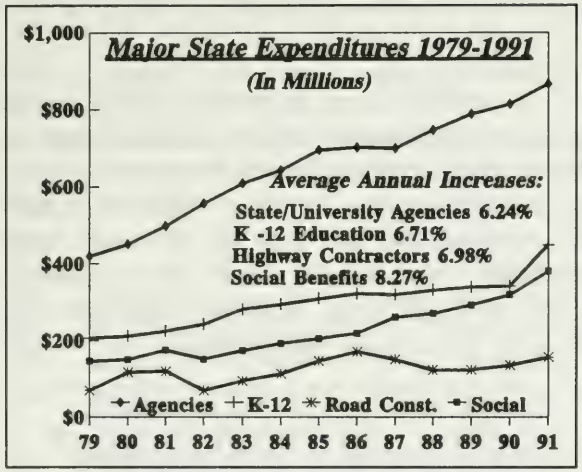
Expenditures By Type

The following table shows 1979 and 1991 total expenditures in 19 categories and the average annual percentage increase of each expenditure category during the period. The amounts shown do not include prior year expenditure adjustments recorded in SBAS.

Total Expenditures By Type

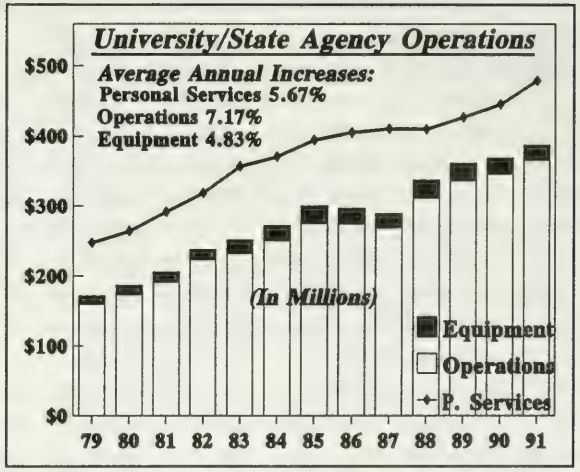
Expenditure Type	Fiscal 1979	Fiscal 1991	Annual Increase
Personal Services	$247,408,551	$479,280,299	5.67%
Contracted Services	35,333,999	98,362,118	8.91%
Supplies & Materials	21,137,821	38,456,689	5.11%
Communications	9,850,846	29,364,948	9.53%
Travel	11,456,574	17,259,093	3.47%
Rent	13,144,130	24,382,036	5.28%
Utilities	7,145,754	16,854,347	7.41%
Repairs & Maintenance	12,727,346	28,778,524	7.04%
Other Operations	13,971,344	59,150,686	12.78%
Goods for Resale	34,835,864	53,752,326	3.68%
Equipment	11,865,684	20,896,030	4.83%
Highway Contractors	69,722,285	156,780,420	6.98%
Capital Expenditures	25,584,266	18,628,485	-2.61%
Public Schools	205,937,633	449,155,497	6.71%
Local Assistance/Grants	57,903,258	174,289,243	9.62%
Human Service Benefits	146,457,335	379,924,898	8.27%
Pension Benefits	45,965,603	137,933,021	9.59%
Insurance Claims	53,413,272	211,410,774	12.15%
Debt Service Interest	3,199,200	83,496,056	31.24%
Total	$1,027,110,766	$2,478,155,490	7.62%

Major State Expenditures



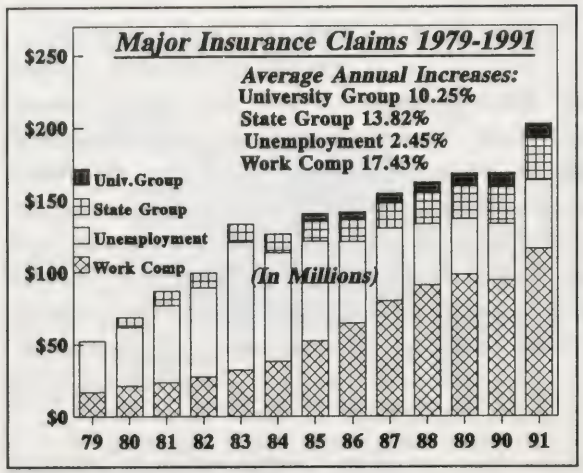
Expenditures for four major functions of state government are shown in the graph at left. Expenditures for higher education and state agencies operations (personal services, operations and equipment) increased 6.24 percent annually during the period, 1979 through 1991. Although expenditures for public schools increased more rapidly (6.71 percent annually) than agency operational expenditures during the period, it was primarily due to the large increase in 1991. (Beginning in 1991, the state assumed a larger portion of funding for each K-12 student.) Payments by the Department of Transportation to contractors for highway construction and utility relocation peaked in 1986 at $170.9 million. Expenditures for human services/social benefits increased 8.27 percent annually during the period, driven primarily by major increases in medicaid expenditures.

Agency Operations Expenditures



Nearly 35 percent of total 1991 state expenditures were spent by higher education and state agencies for personal services, operations and equipment. From 1979 through 1991, personal service expenditures increased from $247.41 million to $479.28 million - an average annual increase of 5.67 percent. During the same period, expenditures for operations (contracted services, supplies, utilities, etc.) increased from $159.60 million to $366.36 million, or 7.17 percent annually. Equipment expenditures increased only 4.83 percent annually - from $11.87 million in 1979 to $20.90 million in 1991.

Insurance Claims Expenditures



Expenditures for claims paid in various insurance programs administered by the state are increasing very rapidly. The four major insurance programs are shown in the graph at left. Workers' compensation claims increased from $16.87 million in 1979 to $116.03 million in 1991 - an average annual increase of 17.43 percent. Unemployment insurance claims peaked at $88.51 million in 1983 and have since declined. Expenditures for state employee group insurance claims increased from $6.88 million in 1980 (the first year the state was self-insured) to $28.57 million in 1991, or an average increase of 13.82 percent annually. University employee group insurance claims increased from $5.72 million in 1985 (the first year of self-insurance) to $10.27 million in 1991 - an annual average increase of 10.25 percent.

The tables on the following nine pages show annual total expenditures by type and agency from 1979 through 1991.

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♦ TOTAL EXPENDITURES BY TYPE ♦

Fiscal Year	Personal Services	Operations	Equipment	Highway[A] Contractor Payments	Capital Outlay	Public[B] Schools	Local Government Assistance	Assistance/ Grants	Human Services Benefits	Pension Benefits	Insurance Claims	Debt Service Interest	Total Expenditures	General Fund Expenditures	Gen Fund %Of Total
Total	93.72%	129.54%	76.10%	124.70%	-27.19%	118.10%	300.55%	119.80%	159.41%	200.08%	295.80%	2509.90%	141.27%	89.46%	
Average	5.67%	7.17%	4.83%	6.98%	-2.61%	6.71%	12.26%	6.78%	8.27%	9.59%	12.15%	31.24%	7.62%	5.47%	
1991	479,280,299	366,360,766	20,896,030	156,780,420	18,628,485	449,155,497	104,194,717	70,094,526	379,924,898	137,933,021	211,410,774	83,496,056	2,478,155,490	457,612,180	18.47%
1990	445,418,470	346,525,860	22,370,007	135,720,246	26,154,037	341,397,478	59,991,988	44,267,642	319,120,054	134,285,038	171,256,520	81,307,957	2,127,815,296	432,323,203	20.32%
1989	427,060,333	336,964,515	24,512,818	123,414,234	24,294,324	339,667,896	53,773,060	45,167,812	292,629,786	123,315,977	172,112,958	82,239,017	2,045,152,729	390,588,378	19.10%
1988	409,866,670	312,298,136	25,121,377	122,848,765	29,637,424	331,253,801	46,505,795	37,468,236	270,350,560	115,868,474	165,139,526	79,710,440	1,946,069,202	372,751,269	19.15%
1987	410,605,857	269,202,795	20,123,469	150,517,629	39,808,377	319,669,572	45,166,515	54,539,879	260,754,456	103,841,855	160,926,539	86,451,946	1,921,608,890	390,231,623	20.31%
1986	405,265,665	274,822,846	22,011,245	170,939,873	45,203,144	322,091,729	44,972,184	58,880,396	219,004,072	97,151,317	144,481,952	88,524,773[C]	1,893,349,197	368,057,837	19.44%
1985	394,664,246	275,600,290	24,912,786	146,683,222	53,417,465	308,756,180	44,626,849	54,787,938	205,315,583	85,766,176	143,408,004	23,015,172	1,760,953,910	379,278,134	21.54%
1984	370,750,686	251,036,247	21,201,956	113,367,119	39,339,489	293,861,856	38,428,003	51,266,534	192,653,646	77,467,084	129,258,005	12,467,389	1,591,098,013	356,437,070	22.40%
1983	356,792,291	232,684,411	19,234,294	94,929,511	31,273,112	281,380,351	29,684,358	44,207,992	173,476,142	68,159,099	136,936,323	9,714,969	1,478,472,851	338,581,812	22.90%
1982	318,831,809	223,627,914	14,354,189	70,031,713	33,236,501	242,715,918	41,153,951	36,646,497	151,968,929	68,974,445	101,943,949	10,955,383	1,314,441,199	321,530,587	24.46%
1981	292,051,369	191,228,018	14,648,127	120,073,050	30,480,047	224,418,413	33,312,171	31,835,613	175,038,826	55,300,975	88,596,223	6,216,763	1,263,199,594	266,655,189	21.11%
1980	264,141,151	173,616,351	12,705,847	117,151,477	28,372,611	210,946,983	32,146,909	37,642,738	150,246,746	51,606,416	69,145,314	5,057,265	1,152,779,808	241,389,571	20.94%
1979	247,408,551	159,603,678	11,865,684	69,772,285	25,584,266	205,937,633	26,013,121	31,890,138	146,457,335	45,965,603	53,413,272	3,199,200	1,027,110,766	241,533,801	23.52%
*		46					47	48	49	50	50			74	

* Pages showing additional information.
A) Department of Transportation expenditures to contractors for highway construction and utility relocation.
B) Includes general fund, federal funds and all SEA funds distributed to local school districts through the "distribution" program in the Office of Public Instruction.
C) Interest paid by the Board of Housing was not recorded in SBAS prior to 1986.

♦ TOTAL OPERATIONS EXPENDITURES BY TYPE ♦

Fiscal Year	Contracted Services	Supplies/ Materials	Communications	Travel	Rent	Utilities	Repairs/ Maintenance	Other Expenses	Goods For Resale	Total Operations Expenditures	Annual % Change	General[A] Fund Operations	Gen Fund % Of Total
Total	178.38%	81.93%	198.10%	50.65%	85.50%	135.87%	126.12%	323.37%	54.30%	129.54%		84.29%	
Average	8.91%	5.11%	9.53%	3.47%	5.28%	7.41%	7.04%	12.78%	3.68%	7.17%		5.23%	
1991	98,362,118	38,456,689	29,364,948	17,259,093	24,382,036	16,854,347	28,778,524	59,150,686	53,752,326	366,360,766	8.72%	43,679,500	11.92%
1990	84,370,528	40,066,484	26,269,200	16,938,309	22,680,732	15,818,511	39,171,614	55,950,521	45,259,961	346,525,860	2.84%	41,237,163	11.90%
1989	99,160,401	35,998,462	24,138,183	15,909,526	23,378,202	16,053,108	37,023,825	43,213,835	42,088,974	336,964,515	7.90%	44,887,710	13.32%
1988	84,542,964	32,089,604	23,083,890	15,794,344	21,686,479	14,674,574	36,081,515	44,520,007	39,824,758	312,298,136	16.01%	35,712,467	11.44%
1987	66,483,078	29,296,305	21,370,642	13,690,046	19,251,759	13,925,320	31,451,162	33,610,924	40,123,559	269,202,795	-2.04%	35,541,638	13.20%
1986	63,471,876	33,088,252	22,006,165	14,766,274	20,830,814	14,559,162	35,697,015	33,254,549	37,148,741	274,822,846	-0.28%	41,134,558	14.97%
1985	65,109,116	34,391,714	20,290,890	15,500,420	20,143,115	14,685,887	39,408,050	28,353,984	37,717,115	275,600,290	9.79%	43,695,805	15.85%
1984	54,871,821	32,345,747	18,032,290	14,730,224	18,602,921	13,712,123	32,533,927	27,137,983	39,069,209	251,036,247	7.89%	35,993,297	14.34%
1983	50,048,324	31,403,852	16,169,620	13,314,288	18,311,708	13,038,195	29,678,468	21,978,116	38,741,841	232,684,411	4.05%	31,509,346	13.54%
1982	48,482,818	30,653,909	15,053,041	13,295,077	16,141,700	12,413,978	25,676,931	23,630,366	38,280,092	223,627,914	16.94%	30,010,909	13.42%
1981	44,125,491	24,744,977	12,127,127	12,973,017	15,553,311	9,919,963	16,248,843	19,646,958	35,888,332	191,228,018	10.14%	24,017,113	12.56%
1980	40,794,859	22,226,263	10,777,642	12,927,589	15,203,105	8,495,654	15,224,008	16,700,914	31,266,318	173,616,351	8.78%	23,190,259	13.36%
1979	35,333,999	21,137,821	9,850,846	11,456,574	13,144,130	7,145,754	12,727,346	13,971,344	34,835,864	159,603,678		23,701,240	14.85%

A) General fund operations expenditures are shown on page 75.

♦ TOTAL LOCAL ASSISTANCE EXPENDITURES ♦

	<----------REVENUE DISTRIBUTIONS---------->							<----------OTHER LOCAL ASSISTANCE---------->					
Fiscal Year	Fuel Taxes	U.S. Forest Revenues	Video Gaming Taxes	Corporate Income Taxes	Alcoholic Beverage Taxes	Local Gov[A] Severance Tax	Police/[B] Fire Pensions	Department Of Health	District Court Reimbursement	Local Library Assistance	Other	Total[C] Local Assistance	Annual % Change
Total	111.01%	37.24%	737.43%	108.05%	-41.28%	NA	164.04%	90.51%	633.25%	1381.76%	178.38%	300.55%	
Average	6.42%	2.67%	52.96%	6.89%	-4.34%	NA	8.43%	5.52%	24.78%	25.19%	8.91%	12.26%	
1991	14,219,990	11,333,675	14,357,666	8,208,015	2,455,231	33,933,586	7,061,502	4,794,015	2,749,671	621,351	4,460,014	104,194,717	73.68%
1990	14,225,753	7,715,901	11,918,000	4,935,836	2,323,848	-0-	7,018,162	4,445,644	2,533,236	887,823	3,987,785	59,991,988	11.57%
1989	14,230,126	8,385,856	8,500,384	4,282,865	2,356,861	-0-	6,901,993	4,432,471	2,399,064	475,535	1,807,905	53,773,060	15.63%
1988	14,236,435	6,552,601	5,122,336	3,969,984	2,337,830	-0-	6,610,634	4,195,569	2,227,365	442,580	810,461	46,505,795	2.97%
1987	14,240,103	6,868,219	3,141,845	3,812,288	2,436,905	-0-	6,379,480	3,816,792	2,931,945	425,810	1,113,127	45,166,515	0.43%
1986	14,282,778	5,921,759	1,714,501	5,639,762	2,516,012	-0-	5,968,440	3,879,988	3,812,386	686,077	550,481	44,972,184	0.77%
1985	14,307,046	7,844,447	-0-	5,331,688	2,591,269	-0-	5,232,067	4,495,881	1,375,000	728,370	2,721,081	44,626,849	16.13%
1984	14,268,067	4,505,490	-0-	3,291,277	2,734,323	-0-	5,314,537	4,156,446	1,375,000	501,313	2,281,550	38,428,003	29.46%
1983	6,736,512	4,566,283	-0-	3,434,493	2,796,057	-0-	5,115,394	4,206,234	375,000	330,267	2,124,117	29,684,358	-27.87%
1982	8,069,716	8,079,709	-0-	3,639,179	2,759,645	-0-	7,483,250	3,157,550	375,000	457,504	7,132,397	41,153,951	23.54%
1981	7,245,572	7,584,827	-0-	4,521,660	2,713,839	-0-	4,612,011	3,252,113	-0-	483,951	2,898,199	33,312,171	3.62%
1980	7,313,114	9,460,390	-0-	3,945,244	2,649,959	-0-	3,283,887	2,906,714	-0-	520,564	2,067,038	32,146,909	23.58%
1979	6,738,863	8,258,492	-0-	-0-	4,180,917	-0-	2,674,413	2,516,394	-0-	41,933	1,602,109	26,013,121	

A) HB 28, June 1989 special session, replaced net and gross proceed taxes on oil and natural gas production with a local government severance tax. The revenues are returned to counties, for distribution to all taxing jurisdictions in which the production occurred.
B) A portion of the insurance premium tax is dedicated to the police and fire pension systems.
C) General fund local assistance and grant expenditures are shown on pages 76.

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◆ TOTAL GRANT EXPENDITURES ◆

Fiscal Year	Community Colleges	Higher Education Grants	Dep. Of Natural Resources	Highway Safety Division	Crime Control Board	Arts Council	Department Of FWP	Dep. Of Military Affairs	Historical Society	Department Of Commerce	Department Of Agriculture	Tax Relief	Other Grants	Total[A] Grants	Annual % Change
Total	59.73%	173.54%	545.26%	9.22%	54.10%	213.34%	-68.25%	-75.70%	-77.33%	367.69%	335.75%	81.02%	-96.14%	119.80%	
Average	3.98%	8.75%	16.81%	0.74%	3.67%	9.99%	-9.12%	-11.12%	-11.63%	13.72%	13.05%	5.07%	-23.75%	6.78%	
1991	3,182,291	8,878,965	5,233,845	912,237	3,203,529	817,283	417,534	694,157	126,890	26,981,584	1,242,969	18,335,619[B]	67,622	70,094,526	58.34%
1990	3,203,911	8,740,795	908,843	1,020,000	2,128,258	604,308	384,047	800,338	134,616	20,438,827	1,013,218	4,774,506[B]	115,976	44,267,642	-1.99%
1989	3,041,798	9,077,288	8,068,249	1,074,861	1,401,858	773,538	351,907	735,865	176,246	18,951,444	951,917	-0-	562,841	45,167,812	20.55%
1988	3,046,742	7,819,318	918,017	795,992	1,556,239	565,752	378,811	593,994	83,088	20,619,596	1,088,928	-0-	1,759	37,468,236	-31.30%
1987	3,040,470	6,287,191	5,028,419	910,838	619,416	828,801	255,236	1,914,389	103,326	20,460,770	1,219,720	13,782,182C	89,120	54,539,879	-7.37%
1986	3,184,164	6,379,922	2,772,684	933,701	755,014	670,163	517,339	1,926,705	255,389	24,082,437	587,634	16,812,690[C]	2,555	58,880,396	7.47%
1985	3,326,277	5,777,988	3,810,913	906,431	90,728	774,822	720,235	1,093,116	361,770	17,373,793	995,964	18,456,968	1,098,933	54,787,938	6.87%
1984	3,128,240	5,241,454	3,457,663	479,923	304,166	377,377	1,137,497	826,220	631,618	17,473,286	973,186	17,141,739[C]	94,165	51,266,534	15.97%
1983	2,643,923	4,479,944	1,306,975	568,539	134,551	210,925	529,300	1,213,381	395,988	16,041,175	602,527	15,351,224[C]	729,540	44,207,992	20.63%
1982	2,493,459	4,417,129	2,900,475	967,035	283,907	181,357	1,215,386	2,024,908	472,717	5,956,517	436,717	15,041,315[C]	255,574	36,646,497	15.11%
1981	2,080,748	4,172,185	2,742,463	1,135,926	591,236	252,131	1,603,670	2,373,060	365,439	5,557,047	411,836	9,781,587[D]	768,286	31,835,613	-15.43%
1980	1,940,090	3,371,114	2,139,124	1,058,554	2,540,605	232,161	1,509,326	2,140,694	678,211	10,578,634	382,785	9,563,807[D]	1,507,631	37,642,738	18.04%
1979	1,992,279	3,245,951	811,117	835,229	2,078,831	260,828	1,315,182	2,857,116	559,778	5,769,148	285,246	10,128,981[D]	1,750,454	31,890,138	

A) Includes grants from state agencies to local governments and school districts. General fund grant and local assistance expenditures are shown on pages 76.
B) HB 20, 1989 special session, reduced personal property taxes and provided general fund reimbursement to local governments to compensate them for their revenues loss.
C) HB 418, 1983 session, allocated one-third of the oil severance tax to reimburse local governments for revenue losses incurred when vehicles were removed from tax rolls.
SB 355, 1987 session, increased vehicle fees and discontinued reimbursements to local governments as reimbursement for their revenue loss.
D) Homestead property tax relief provided general fund reimbursement directly to homeowners to partially offset property taxes paid.

♦ TOTAL HUMAN SERVICE/SOCIAL BENEFIT EXPENDITURES ♦

Fiscal Year	Medicaid	State[A] Medical	Financial[B] Assistance	State[A] General Assistance	Social/ Foster Care	Vocational Rehab	Developmental Disabilities	Mental Health	Substance Abuse	Training/ Employment Services	Women & Infant Food	Crime Victims	Other[C] Benefits	Total Benefits	Annual % Change	General[D] Fund Benefits	Gen Fund % Of Total
Total	302.09%	142.93%	136.92%	139.50%	153.14%	118.08%	240.08%	74.63%	147.72%	-62.53%	157.25%	281.06%	1000.84%	159.41%		165.54%	
Average	12.30%	13.52%	7.45%	7.55%	8.05%	6.71%	10.74%	4.76%	7.85%	-7.85%	8.19%	11.79%	22.13%	8.27%		8.48%	
1991	214,412,115	5,642,113	60,426,404	2,183,630	19,814,300	6,318,558	24,381,338	5,603,233	3,209,205	14,334,964	12,941,650	384,001	10,273,387	379,924,898	19.05%	95,321,510	25.09%
1990	178,090,181	5,689,998	51,773,015	3,118,444	17,396,119	6,269,490	21,419,976	5,433,735	3,148,540	10,639,951	10,114,128	343,390	5,683,086[E]	319,120,054	9.05%	104,454,964	32.73%
1989	159,638,043	5,881,985	51,652,791	4,810,531	15,973,862	6,427,814	19,031,229	5,378,465	2,901,336	10,709,436	9,273,425	291,074	659,796	292,629,786	8.24%	78,585,818	26.86%
1988	144,091,949	4,650,670	51,764,999	4,646,663	15,335,081	5,667,981	18,386,321	5,112,497	2,910,838	9,032,993	7,657,256	347,625	745,687	270,350,560	3.68%	74,202,044	27.45%
1987	134,516,133	5,157,717	53,095,504	5,952,334	14,541,036	4,412,611	17,386,423	5,191,504	2,752,455	9,283,788	7,298,077	339,371	827,505	260,754,456	19.06%	74,548,505	28.59%
1986	105,174,152	2,556,945	47,555,981	4,616,617	13,412,124	3,805,198	15,913,809	7,051,585	2,814,423	8,198,826	6,707,410	365,863	831,139	219,004,072	6.67%	58,735,715	26.82%
1985	96,522,999	2,723,848	44,041,604	4,407,670	12,975,773	3,455,112	14,645,279	7,057,985	2,807,429	9,345,319	6,086,194	391,120	855,251	205,315,583	6.57%	66,721,860	32.50%
1984	90,152,993	2,322,493	41,956,037	2,731,042	12,319,754	3,099,686	13,556,487	6,497,222	2,907,686	9,890,985	5,956,084	343,961	919,215	192,653,646	11.05%	63,210,923	32.81%
1983	83,968,541	-0-	34,501,735	3,734,603	11,126,503	2,980,644	11,880,538	6,292,230	1,197,144	11,052,024	5,420,190	373,060	948,931	173,476,142	14.15%	57,668,532	33.24%
1982	73,214,672	-0-	27,151,368	477,783	10,852,702	2,911,172	10,170,687	3,871,524	967,657	15,381,397	5,731,435	284,814	953,718	151,968,929	-13.18%	50,087,714	32.96%
1981	76,440,597	-0-	37,675,152	468,378	10,191,038	2,872,459	8,465,008	3,648,658	937,941	26,969,736	6,201,459	278,164	890,236	175,038,826	16.50%	43,810,172	25.03%
1980	60,955,163	-0-	30,158,087	18,961	9,309,089	2,944,822	7,643,955	3,428,782	978,066	28,481,773	5,261,703	147,241	919,104	150,246,746	2.59%	36,706,052	24.43%
1979	53,323,838	-0-	25,504,520	911,745	7,827,314	2,897,388	7,169,252	3,208,629	1,295,522	38,254,341	5,030,788	100,771	933,228	146,457,335		35,897,671	24.51%

A) The state assumed welfare responsibilities for 12 counties in 1984 and began paying medical benefits and providing financial assistance for indigent residents residing in the counties. Prior to state assumption of county welfare responsibilities, the state paid general assistance to non-state residents and provided grants-in-aid to counties that overspent their "poor fund" mill levy.
B) Includes all AFDC-related expenditures, Low Income Energy Assistance (LIEAP), weatherization and community service grants.
C) Includes silicosis and social security offset benefits.
D) General fund human service benefit expenditures are shown on page 77.
E) Beginning in 1990, payments of child support enforcement collections to non-AFDC recipients were recorded in SBAS. Amounts recorded were $5.05 million in 1990 and $9.60 million in 1991.

♦ PENSION BENEFIT AND INSURANCE CLAIMS EXPENDITURES ♦

Fiscal Year	PENSION BENEFITS: Teachers	Public Employees	Judges	Game Wardens	Highway Patrol	Sheriffs	Police	Fire Fighters	Total[A] Pension Benefits	INSURANCE CLAIMS: Workers' Compensation Claims	Unemployment Claims	University Employees Insurance	State Employees Insurance	State Agency Insurance	Hail Insurance	Total Insurance Claims
Total	182.54%	197.68%	284.71%	312.80%	343.04%	189.20%	141.34%	75.09%	200.08%	587.71%	33.78%	79.60%	315.37%	576.13%	349.33%	295.80%
Average	9.04%	9.52%	11.88%	12.54%	13.21%	9.25%	7.62%	6.42%	9.59%	17.43%	2.45%	10.25%	13.82%	23.66%	13.34%	12.15%
1991	59,113,282	64,835,849	573,762	719,413	1,952,312	1,269,487	4,971,216	4,497,700	137,933,021	116,029,628	47,299,795	10,270,319	28,571,815	3,920,004	5,319,213	211,410,774
1990	59,594,962	61,504,165	610,345	686,677	1,700,422	1,057,809	4,893,051	4,237,607	134,285,038	94,312,265	39,025,649	9,821,664	25,176,240	1,483,439	1,437,264	171,256,520
1989	52,428,088	58,702,830	471,154	596,974	1,597,072	1,064,194	4,413,163	4,042,502	123,315,977	98,253,436	38,349,602	8,723,779	22,619,778	2,608,783	1,557,580	172,112,958
1988	50,995,841	53,524,330	447,269	467,986	1,391,259	879,015	4,090,418	4,072,355	115,868,474	90,927,890	42,290,521	7,750,241	21,127,765	2,329,460	713,650	165,139,526
1987	45,099,740	48,157,502	458,860	465,425	1,193,099	961,215	3,742,507	3,763,508	103,841,855	79,926,193	50,412,525	7,012,248	17,017,061	5,423,717	1,134,795	160,926,539
1986	42,280,925	45,322,892	442,417	402,935	982,823	626,850	3,559,069	3,533,406	97,151,317	64,617,995	56,361,268	5,731,771	14,869,504	1,404,795	1,496,619	144,481,952
1985	37,310,589	39,934,114	417,235	304,936	844,940	462,004	3,259,474	3,232,883	85,766,176	52,345,249	68,927,157	5,718,539[B]	13,584,858	2,459,931	372,271	143,408,004
1984	33,021,885	36,374,289	410,439	299,112	817,563	501,476	2,997,326	3,044,994	77,467,084	38,110,548	75,270,493	-0-	12,750,732	1,331,208	1,795,024	129,258,005
1983	29,363,235	31,572,408	329,149	278,256	753,499	340,881	2,758,034	2,763,637	68,159,099	32,242,137	88,513,722	-0-	12,443,577	2,504,471	1,232,416	136,936,323
1982	30,595,020	31,638,406	233,736	222,246	722,137	454,831	2,539,266	2,568,803[C]	68,974,445	27,475,485	61,901,632	-0-	9,996,230	579,771[B]	1,990,831	101,943,949
1981	25,342,151	26,186,868	219,596	241,582	628,135	312,566	2,370,077	-0-	55,300,975	23,602,742	53,453,350	-0-	9,949,237	-0-	1,590,894	88,596,223
1980	22,813,299	25,282,479	211,947	197,029	496,397	365,810	2,239,456	-0-	51,606,416	21,058,826	40,775,796	-0-	6,878,614[B]	-0-	432,078	69,145,314
1979	20,921,976	21,780,714	149,141	174,275	440,663	438,971	2,059,863	-0-	45,965,603	16,871,879	35,357,573	-0-	-0-	-0-	1,183,820	53,413,272

A) Includes refunds.
B) When the state's group and liability insurance plans became self-insured, claims were paid by the state and recorded in SBAS.
C) The state began administering firefighters' pensions in 1982.

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♦ TOTAL OPERATIONS EXPENDITURES BY AGENCY ♦ *

Fiscal Year	Higher Education	Department Of Transportation	Department Of Corr. & Human Serv.	Department Of Revenue	Department Of SRS	Department Of Commerce	Department Of Administration	Department Of FWP	Attorney[A] General's Office	Department Of Labor	Department State Lands	Department Of Health	Department Of Family Services
Total	125.58%	83.93%	94.33%	-3.89%	206.34%	441.53%	132.47%	124.25%	111.66%	83.73%	241.65%	142.47%	73.13%
Average	7.01%	5.21%	5.69%	-0.33%	9.78%	15.12%	7.28%	6.96%	6.45%	5.20%	10.78%	7.66%	4.68%
1991	301,805,040	111,463,818	73,207,524	46,164,166	41,911,237	40,363,718	35,144,437	28,667,751	27,063,092	25,088,257	20,592,491	20,446,696	18,006,003
1990	280,685,053	110,170,691	69,439,102	51,587,958	34,578,759	36,868,472	33,637,376	27,103,874	26,394,331	24,931,985	16,579,050	17,524,459	17,086,937
1989	264,271,763	109,859,864	64,848,703	49,632,729	30,254,667	25,738,246	33,039,038	23,581,495	23,996,244	22,055,077	24,847,457	17,558,542	15,800,523
1988	249,944,314	106,821,970	63,584,063	48,669,279	31,262,026	31,342,860	31,399,856	24,090,808	23,386,120	20,649,819	15,382,984	15,555,505	15,542,949
1987	247,697,618	101,033,704	62,554,630	50,776,471	26,563,607	17,435,470	28,814,838	22,713,279	20,864,187	18,209,772	13,479,524	11,350,801	14,895,232
1986	246,044,823	107,068,590	59,504,491	51,066,336	26,881,053	13,988,372	28,686,052	23,811,565	22,492,142	18,857,867	16,534,567	11,394,570	14,771,963
1985	241,302,945	111,805,181	58,459,667	52,553,558	26,269,205	13,980,379	25,495,182	20,508,050	21,037,045	18,659,431	18,657,730	10,883,343	14,413,290
1984	229,299,155	99,598,447	54,783,235	53,535,833	22,953,875	12,503,021	22,275,871	20,088,861	19,967,095	17,848,482	11,817,538	9,895,578	13,565,250
1983	211,505,553	88,091,960	54,949,425	53,789,869	20,719,340	14,365,841	19,690,109	19,106,842	19,807,536	15,740,107	11,297,850	9,304,069	13,405,284
1982	193,846,731	83,770,347	48,946,743	52,507,798	18,063,128	9,356,128	18,088,422	16,900,787	17,223,419	15,123,898	11,883,337	10,020,385	11,965,214
1981	169,256,078	75,413,179	43,313,172	48,479,721	16,980,544	8,759,101	16,305,881	14,988,531	14,988,343	16,265,759	6,724,893	9,437,239	11,024,004
1980	147,634,288	69,766,247	39,777,645	44,909,121	15,355,684	7,894,076	15,873,670	13,714,024	13,973,464	14,727,636	7,432,142	9,602,295	10,553,828
1979	133,788,546	60,600,492	37,672,654	48,030,254	13,681,076	7,453,610	15,117,649	12,784,113	12,786,290	13,654,825	6,027,340	8,432,752	10,400,328

* Includes personal services, operations and equipment only.
A) Includes Department of Justice, Highway Traffic Safety and the Crime Control Division.

(Continued Next Page)

♦ TOTAL OPERATIONS EXPENDITURES BY AGENCY ♦ *

(Continued From Preceding Page)

Fiscal Year	Department Of N. Resources	Workers' Compensation	Office Of Public Instruction	Supreme/ District Courts	Department Of The Military	Department Of Livestock	Department Of Agriculture	Office Of The Governor	Montana Senate/ House	School For The Deaf & Blind	State Auditor	Legislative Council	Legislative Auditor
Total	100.91%	162.84%	68.81%	161.52%	78.45%	76.44%	93.97%	79.44%	74.81%	87.42%	155.88%	69.87%	55.73%
Average	5.99%	8.39%	4.46%	8.34%	4.94%	4.85%	5.68%	4.99%	4.76%	5.37%	8.14%	4.51%	3.76%
1991	11,454,579	8,795,453	7,097,970	5,906,597	5,426,622	4,846,590	4,189,806	3,783,639	3,459,921	3,024,474	2,836,518	2,829,064	2,141,223
1990	10,370,002	7,824,718	6,806,373	5,207,292	4,833,299	4,489,164	3,730,667	3,354,279	716,404	2,784,312	2,811,663	2,383,576	2,059,517
1989	23,670,440	8,784,242	5,858,324	4,814,857	5,674,235	4,244,521	3,252,570	3,242,819	3,584,478	2,482,393	2,516,045	2,453,391	2,072,653
1988	17,520,959	8,684,227	5,502,307	4,751,852	4,200,770	4,122,497	3,174,082	2,922,905	292,033	2,479,487	2,290,933	2,000,420	2,005,650
1987	9,645,253	6,691,341	5,470,980	4,625,218	4,029,281	4,236,111	2,967,730	3,165,196	3,060,163	2,904,524	2,340,285	2,663,264	1,936,412
1986	9,575,526	7,418,429	5,382,900	4,657,240	3,587,622	4,391,649	2,949,098	2,871,573	819,970	3,052,897	2,379,075	2,190,614	1,960,776
1985	9,315,471	6,116,185	5,378,242	4,348,985	3,685,957	4,720,358	2,841,122	2,833,340	3,055,421	3,118,436	2,284,602	2,593,180	2,056,073
1984	8,981,566	5,808,087	5,058,399	3,984,348	3,442,440	4,370,022	2,796,296	2,474,075	346,057	2,832,177	2,235,358	2,178,369	1,882,624
1983	10,075,385	6,157,049	5,288,303	3,771,023	2,910,865	4,381,117	2,641,304	2,747,676	2,741,186	2,364,750	1,936,073	2,376,960	1,619,029
1982	9,025,603	4,881,555	5,294,117	3,269,538	2,474,572	3,634,138	2,560,105	2,485,202	632,361	2,145,577	1,730,284	2,276,925	1,428,736
1981	8,342,194	4,462,834	5,102,109	2,789,028	1,956,802	3,358,765	2,497,717	1,990,429	2,262,497	1,953,656	1,396,495	2,002,579	1,398,078
1980	6,929,662	3,858,735	4,735,995	2,516,001	1,723,397	3,052,679	2,398,244	1,878,093	98,063	1,748,418	1,499,461	1,871,928	1,374,181
1979	5,701,486	3,346,375	4,204,747	2,258,603	3,041,057	2,746,923	2,159,973	2,108,612	1,979,217	1,613,730	1,108,528	1,665,449	1,374,952

* Includes personal services, operations and equipment only.

(Continued Next Page)

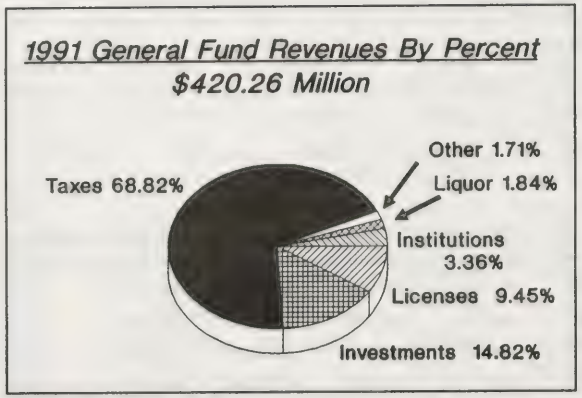
◆ TOTAL OPERATIONS EXPENDITURES BY AGENCY ◆ *

(Continued From Preceding Page)

Fiscal Year	Historical Society	Public Service Commission	Library Commission	Teachers' Retirement/ P.E.R.S.	Secretary Of State	Legislative Fiscal Analyst	Consumer Counsel	Montana Arts Council	Environment Quality Council	Board Of Public Education	Vo-Tech Council	Commissioner Of Political Practices	Total Operational Expenditures	Annual % Change	General Fund Operations	Gen Fund % Of Total
Total	71.74%	117.82%	175.20%	77.34%	92.77%	199.55%	173.98%	110.04%	89.84%	164.85%	76.64%	30.12%	106.87%		87.53%	
Average	4.61%	6.70%	8.80%	4.89%	5.62%	9.57%	8.76%	6.38%	5.49%	8.46%	4.86%	2.22%	6.24%		5.38%	
1991	2,069,258	1,837,067	1,739,240	1,329,719	1,107,158	813,063	789,881	452,496	261,231	173,938	130,577	116,961	866,537,095	6.41%	175,190,668	20.22%
1990	2,263,509	1,722,358	1,590,030	1,340,116	1,024,219	716,021	620,028	426,393	228,813	189,786	127,689	106,111	814,314,337	3.27%	162,915,783	20.01%
1989	2,321,425	1,694,864	1,519,661	1,217,252	1,077,294	800,548	642,970	423,654	272,662	207,056	123,658	104,038	788,537,666	5.52%	167,443,097	21.23%
1988	1,973,332	1,673,127	1,327,217	1,085,625	1,137,421	756,870	644,941	437,631	262,979	209,165	108,597	84,837	747,286,182	6.76%	151,774,852	20.31%
1987	2,172,145	1,624,859	1,216,049	1,252,354	1,281,469	745,416	522,623	411,614	221,650	107,473	120,274	133,113	699,932,121	-0.30%	153,974,479	22.00%
1986	2,428,592	1,625,236	1,133,622	1,205,209	1,154,176	739,439	461,316	396,810	239,315	105,670	83,956	139,700	702,099,757	0.98%	159,071,519	22.66%
1985	1,766,248	1,807,712	1,013,960	1,046,576	1,056,798	625,934	593,827	378,921	209,683	101,683	96,429	141,532	695,177,322	8.12%	150,780,793	21.69%
1984	1,578,532	1,598,374	947,537	1,241,383	1,004,475	546,149	636,813	378,277	214,795	97,748	95,140	140,982	642,988,889	5.63%	137,486,780	21.38%
1983	1,610,306	1,434,850	935,652	987,863	975,396	561,579	521,799	385,690	197,236	90,557	93,075	138,247	608,710,996	9.32%	132,853,975	21.83%
1982	1,460,506	1,271,799	801,912	1,121,505	926,125	444,696	444,596	337,082	165,273	84,532	92,575	128,545	556,813,912	11.83%	117,341,792	21.07%
1981	1,296,692	1,316,545	646,184	988,554	688,721	410,080	426,163	290,101	143,748	71,010	85,166	115,339	497,927,514	10.54%	101,325,480	20.35%
1980	1,174,285	1,037,907	618,067	814,067	589,655	355,095	342,069	262,988	134,300	64,992	81,408	89,540	450,463,348	7.54%	91,821,004	20.38%
1979	1,204,898	843,395	631,987	749,799	574,352	271,430	288,304	215,433	137,604	65,674	73,922	89,888	418,877,913		93,417,635	22.30%

* Includes personal services, operations and equipment only.

♦ GENERAL FUND REVENUES SUMMARY ♦



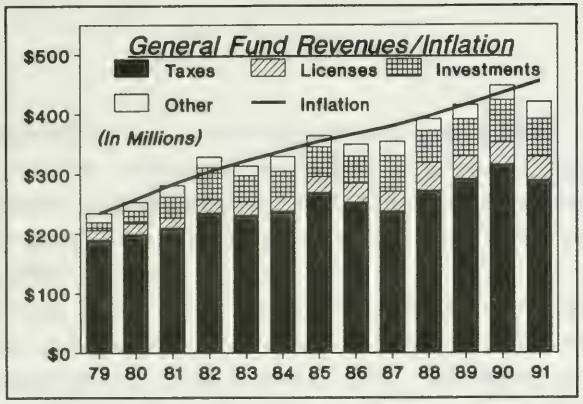
Tax revenues comprised 68.82 percent of total 1991 general fund revenue collections. Investment earnings on the permanent coal trust and state treasury funds contributed 14.82 percent of 1991 general fund revenues. License and permit revenues accounted for 9.45 percent, while institutions reimbursement comprised less than 3.36 percent of total general fund revenues. Liquor profits and other revenues accounted for 3.55 percent of 1991 revenues.

The table below shows 1979 and 1991 general fund revenue collections by type, the average annual increase in each category, and average annual inflation during the period. The table does not include prior year revenue adjustments recorded in SBAS.

General Fund Revenues

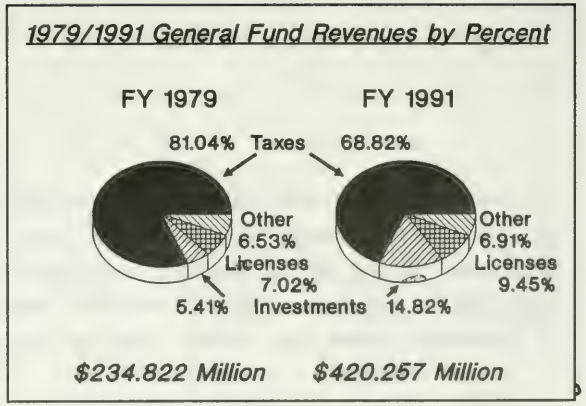
Revenue Source	Fiscal 1979	Fiscal 1991	Annual Growth
Licenses/Permits	$ 16,492,868	$ 39,699,587	7.59%
Taxes	190,289,179	289,226,729	3.55%
Institutions Reimbursement	4,807,287	14,141,347	9.41%
Service Charges/Fees	2,011,771	4,396,755	6.73%
Coal Trust Earnings	-0-	39,879,090	NA
Other Investments	12,714,971	22,389,376	4.83%
Fines/Forfeitures	666,810	893,308	2.47%
Liquor Profits	7,200,000	7,750,000	0.62%
Sales	126,557	321,782	8.09%
Rents/Royalties	481,077	299,876	-3.86%
Miscellaneous	31,372	1,258,793	36.02%
Total	$234,821,892	$420,256,642	4.97%
Average Annual Inflation			5.67%

General Fund Revenue Growth



General fund revenue collections increased from $234.82 million in 1979 to $420.26 million in 1991 - an average annual increase of 4.97 percent. Revenue growth nearly paralleled inflation, except during the 1987 biennium and in 1991. During the 1987 biennium, revenue shortfalls necessitated gubernatorial budget reductions and a special legislative session in June, 1986 to balance the state budget. In 1991, a reallocation of revenue sources decreased general fund revenues $32.15 million and increased school equalization account (SEA) revenues a like amount. *See table on page 60 showing annual general fund revenue collections.*

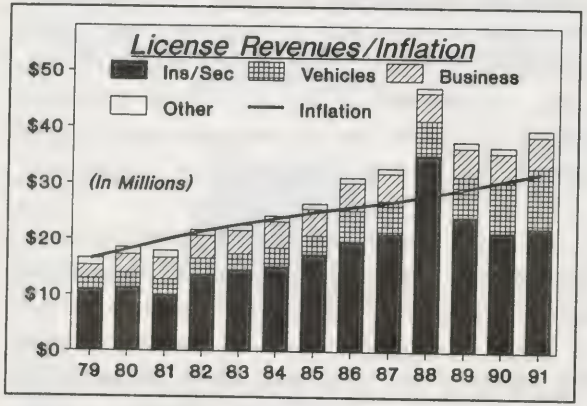
The mixture of general fund revenue has changed significantly since 1979 due to wide variations in the growth of individual revenue components and reallocations of several revenue sources. The portion of total personal and corporate income taxes and coal severance taxes allocated to the general fund were less in 1991 than in 1979. Additionally, growth of the permanent coal trust has substantially increased general fund investment earnings.



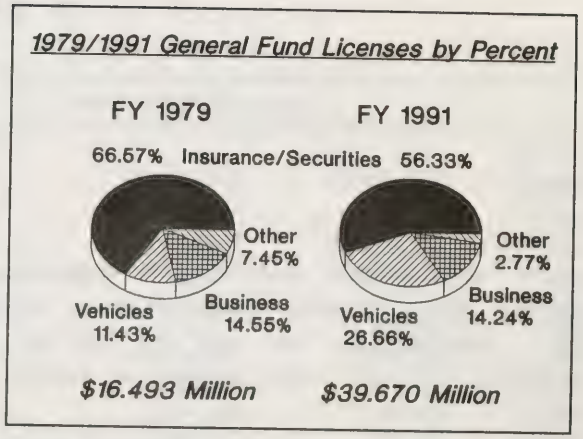
Tax collections decreased from 81.04 percent of total general fund revenues in 1979 to 68.82 percent in 1991, while investment earnings increased from 5.41 percent to 14.82 percent of total revenues during the same period. Revenues from licenses and permits increased slightly as a percentage of the total, while all other revenues remained proportionate to the total.

There were no major general fund revenue sources eliminated during the period 1979 through 1991, but two new taxes were imposed. Video gaming and Public Service Commission taxes, imposed in 1986 and 1987 respectively, added $7.76 million to 1991 general fund revenues.

General Fund License & Permit Revenues



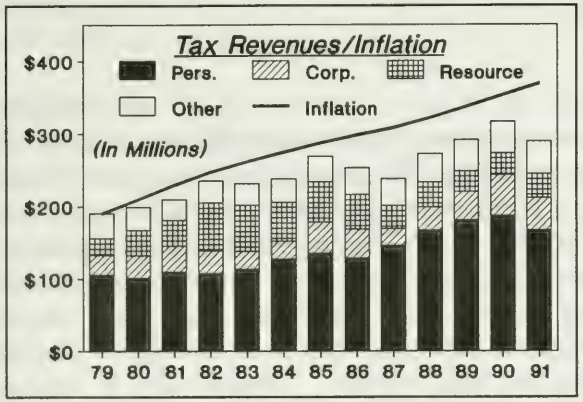
General fund revenues from licenses and permits increased from $16.49 million in 1979 to $39.70 million in 1991 - an average annual increase of 7.59 percent. Insurance and security license revenues increased at an annual average rate of 6.11 percent during the period. The large one-time increase in collections in 1988 resulted from enactment of legislation requiring quarterly, rather than yearly, payments of the insurance premium tax. Vehicle license and permit revenues increased 15.46 percent annually. Vehicle recording fees were increased in 1990, and in 1991 an annual fee of $2.00 was imposed to cover the cost of issuing new vehicle license plates. General fund revenues from business related licenses and permits - such as corporation, contractor, store and alcoholic beverage licenses - increased at an annual average rate 7.40 percent.



General fund revenues from insurance and security licenses decreased from 66.57 percent of total general fund license revenues in 1979 to 56.33 percent of the total in 1991. During the same period, vehicle licenses and fee revenues increased from 11.43 percent to 26.66 of total general fund license revenues. Business related general fund revenues dropped slightly as a percentage of the total - from 14.55 percent in 1979 to 14.24 percent in 1991.

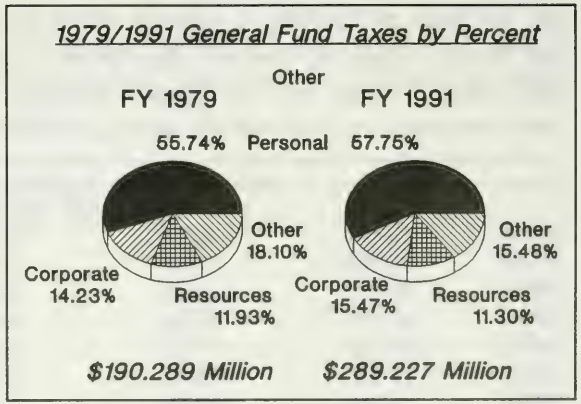
General fund revenues from all other licenses and permits decreased as a percentage of total license revenues partially attributable to an actual reduction in drivers license revenues deposited in the general fund from $1.18 million in 1979 to $0.88 million in 1991. *See tables on pages 21 and 61 showing total and general fund revenues from licenses and permits.*

General Fund Tax Revenues



Personal income tax* collections deposited in the general fund increased from $106.07 million in 1979 to $167.03 million in 1991 - an average annual increase of 3.86 percent. General fund revenues from corporate income taxes* increased 4.28 percent annually - from $27.07 million in 1979 to $44.73 million in 1991. Natural resource taxes allocated to the general fund increased from $22.70 million in 1979 to $32.69 million in 1991, an average annual increase of 3.09 percent. All other general fund tax revenues increased at an annual rate of 2.21 percent.

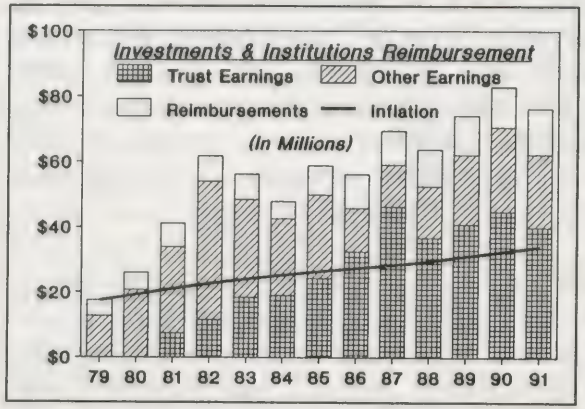
General fund revenues from all other taxes increased only $10.32 million from 1979 to 1991, despite the enactment of new taxes in 1986 and 1987 which generated $7.76 million in general fund revenues in 1991. General fund revenues from the alcoholic beverage and public contractor taxes actually decreased from 1979 to 1991, while cigarette taxes increased only 0.29 percent annually during the period. *See pages 22 - 25 and pages 62 - 63 for tables showing total and general fund tax revenues.*



Personal income taxes* allocated to the general fund increased from 55.74 percent of total general fund tax revenues in 1979 to 57.75 percent of the total in 1991. During the same period, general fund allocations of the corporate income tax* increased from 14.23 percent to 15.47 percent of general fund tax revenues. Natural resource taxes dropped slightly as a percentage of the total - from 11.93 percent to 11.30 percent. General fund revenues from all other taxes decreased from 18.10 percent of the total in 1979 to 15.48 percent of the total in 1991.

* Includes general fund allocations and deposits in the debt service sinking fund, which are transferred to the general fund.

Investments & Institutions Reimbursement



Investment earnings and state institutions reimbursement contributed 18.18 percent of general fund revenues in 1991. Investment earnings on treasury accounts increased from $12.71 million in 1979 to $22.31 million in 1991 - an average annual increase of 4.80 percent. General fund allocations of the investment earnings on the permanent coal trust began in 1982 with deposits of $7.42 million. In 1991, the general fund received $39.96 million in trust earnings and the school equalization account received $7.04 million. State institutions reimbursement deposited in the general fund increased at an annual rate of 9.41 percent during the period - increasing from $4.81 million in 1979 to $14.14 million in 1991. *See tables on pages 60 and 64 showing annual general fund investment earnings and institutions reimbursements.*

Tax Allocations To The General Fund

Because the general fund shares several major tax revenues with other accounts, the amount of revenues from these sources deposited in the general fund depends on both total tax collections and allocation of the tax. Four major general fund tax revenues were reallocated during the 1979 through 1991 period. The table below shows the general fund allocation of these taxes.

General Fund Tax Allocations

Year	% Personal*	% Corporate*	% Oil**	% Coal
1991	58.70	71.50	100.00	15.390
1990	66.80	75.00	100.00	15.390
1989	68.20	75.00	100.00	15.314
1988	68.20	75.00	100.00	22.550
1987	68.20	75.00	66.66	23.750
1986	75.00	75.00	66.66	19.000
1985	75.00	75.00	66.66	19.000
1984	75.00	75.00	66.66	19.000
1983	75.00	75.00	100.00	19.000
1982	75.00	75.00	100.00	19.000
1981	75.00	75.00	100.00	19.000
1980	75.00	75.00	100.00	24.313
1979	75.00	75.00	100.00	30.000

* Includes deposits in the debt service sinking fund
** Percentages of the tax retained in the state treasury

In 1991, personal and corporate income tax general fund allocations were decreased to provide additional revenue to the SEA. While this reallocation decreased 1991 general fund revenues by $25.11 million and increased the SEA revenues a like amount, it had no net effect on the

general fund. A general fund expenditure for the school equalization program would have been necessary in 1991 if the reallocation had not occurred.

The allocation of coal severance taxes to the general fund has varied widely during the period. In 1979, 25.00 percent of the coal severance tax was deposited in the permanent coal trust. Since 1981, the trust has received 50.00 percent of the tax. *See page 41 for a historical allocation of the coal severance tax.*

All oil severance tax collections retained in the state treasury were deposited in the general fund during the period, except from 1984 through 1987 when one-third of the revenues were utilized to fund local block grants.

The tables on the following eight pages show annual general fund revenues by type from 1979 through 1991, and a ranking of 1991 general fund revenues by amount.

♦ TOTAL GENERAL FUND REVENUES ♦

Fiscal Year	Licenses/ Permits	Taxes	Institutions Reimbursement	Service Charges/ Fees	Coal Trust Earnings	Other Investment Earnings	Fines/ Forfeitures	Liquor Operations Profit	Merchandise/ Property Sales	Rents/ Royalties	Other	Total	Annual % Change
Total	140.71%	51.99%	194.16%	118.55%	438.43%	75.44%	33.97%	7.64%	154.26%	-37.67%	3912.44%	78.97%	
Average	7.59%	3.55%	9.41%	6.73%	18.33%	4.80%	2.47%	0.62%	8.09%	-3.86%	36.02%	4.97%	
1991	39,699,587	289,226,729	14,141,347	4,396,755	39,961,903	22,306,563	893,308	7,750,000[A]	321,782	299,876	1,258,793	420,256,642	-6.18%
1990	36,617,832	316,332,643	12,285,120	4,251,589	44,830,282	25,869,862	799,031	3,500,000	594,288	130,789	2,750,334	447,961,771	7.69%
1989	37,528,441	291,804,273	12,102,046	5,197,402	40,806,026	21,313,862	712,219	3,600,000	695,974	160,529	2,067,005	415,987,776	5.97%
1988	47,204,751	272,175,958	11,354,873	4,381,222	36,754,944	15,732,130	708,826	3,633,000	327,385	139,995	143,254	392,556,338	10.82%
1987	32,790,361	238,244,012	10,348,031	3,682,561	45,256,404[B]	12,827,064	714,066	5,000,000	3,530,590	136,256	694,283	354,223,629	1.17%
1986	31,121,972	253,092,343	10,367,346	3,397,385	32,443,208	13,300,609	799,988	4,500,000	111,075	152,377	841,006	350,127,309	-3.80%
1985	26,446,289	269,087,067	8,901,545	3,752,858	24,299,902	25,558,843	737,069	4,466,000	93,387	272,963	332,730	363,948,653	10.34%
1984	24,164,112	237,980,818	5,321,744	3,288,934	18,947,636	23,542,999	677,068	5,782,000	99,546	270,305	9,772,046[C]	329,847,209	3.44%
1983	22,535,418	231,315,894	7,794,331	3,090,458	18,466,762	29,918,421	768,236	4,500,000	151,770	208,865	128,080	318,878,233	-2.90%
1982	21,661,961	235,397,221	7,698,838	2,643,980	11,542,421	42,442,555	841,976	5,750,000	157,465	150,270	129,744	328,416,432	16.60%
1981	17,892,093	209,901,879	7,125,117	4,014,947	7,421,902	26,581,071	875,880	7,499,113	153,865	113,124	72,192	281,651,183	11.26%
1980	18,503,159	199,258,353	5,279,017	2,517,613	-0-	20,696,128	777,840	5,500,887	227,936	151,710	240,771	253,153,413	7.81%
1979	16,492,868	190,289,179	4,807,287	2,011,771	-0-	12,714,971	666,810	7,200,000	126,557	481,077	31,372	234,821,892	
Pages*	61	62-63	64	64			65		65	65			

* Pages showing additional information

A) Prior to 1990, the state paid vendors for alcoholic beverages stored in liquor warehouse. The state now requires vendors to own the warehouse stock. This change resulted in additional profit to the general fund of approximately $3.75 million in 1991.

B) In 1986, a fund balance adjustment of $5.9 million was made for coal tax investment earnings not properly accrued to the general fund.

C) Beginning in 1984, the general fund was pledged for bond repayment. Sinking fund balances formerly pledged were transferred to the general fund.

♦ GENERAL FUND LICENSE & PERMIT REVENUES ♦

Fiscal Year	Public Contractor Licenses	Corporation Licenses	Drivers Licenses	Agriculture & Forest	Store Licenses	Alcoholic Beverage Licenses	Insurance License & Tax	Securities Licenses	Teachers/ Lawyers/ Notaries	P.S.C. Highway Fees	Vehicle Lic & Perm. & G.V.W.	Weighing Device Licenses	Marriage Licenses	Petroleum Dealers Licenses	Health Licenses	Other	Total[A] Licenses/ Permits	Annual % Change
Total	57.94%	101.12%	-25.47%	732.31%	36.58%	226.79%	90.15%	731.62%	76.48%	117.62%	461.55%	89.27%	207.37%	97.01%	-31.38%	8.63%	140.71%	
Average	3.88%	6.00%	-2.42%	19.31%	2.63%	10.37%	5.50%	19.31%	4.85%	6.69%	15.46%	5.46%	10.75%	5.81%	-3.09%	0.69%	7.59%	
1991	223,375	670,774	882,589	1,109,816	314,051	1,328,966	20,438,058	1,926,470	195,930	1,382,824	10,582,218[B]	130,718	170,856	94,866	200,098	47,979	39,699,587	8.42%
1990	208,775	643,449	862,954	844,495[C]	266,688	1,249,349	19,446,368	2,040,484	220,018[D]	1,450,285	8,869,602[E]	133,808	95,030	77,701	166,178	42,648	36,617,832	-2.43%
1989	220,650	691,483	913,616	617,832	274,246	1,454,693	22,171,903	2,066,512	173,238	1,427,215	7,098,088	136,296	96,985	80,268	77,385	28,033	37,528,441	-20.50%
1988	231,500	642,818	855,301	475,989	270,026	1,557,853	32,917,207	2,249,184	184,786	1,296,420	6,131,110	125,455	89,868	77,948	74,594	24,694	47,204,751	43.96%
1987	237,038	652,991	802,900	544,895	276,937	1,467,678	18,981,288	2,140,191	188,291	1,218,094	5,874,893	130,733	94,152	78,405	67,326	34,551	32,790,361	5.36%
1986	261,402	691,445	796,349	583,589	286,823	1,487,264	17,527,472	1,986,908	216,499	1,117,890	5,744,370	133,208	99,626	81,217	80,736	27,173	31,121,972	17.68%
1985	269,995	751,544	803,983	431,202	284,726	1,410,534	15,691,565	1,719,086	206,945	1,146,841	3,325,816	131,412	106,111	76,910	56,175	33,444	26,446,289	9.44%
1984	258,213	516,571	799,652	426,719	285,916	1,529,912	13,621,332	1,588,315	207,947	1,116,998	3,299,948	132,715	114,853	77,472	139,627	47,924	24,164,112	7.23%
1983	194,085	542,490	816,376	323,665	283,123	1,344,273	13,011,479	1,280,643	144,036	1,002,168	3,095,130	70,471	113,098	49,693	217,245	47,444	22,535,418	4.03%
1982	184,045	468,308	916,652	231,738	301,367	1,464,765	12,790,003	851,052	142,670	977,067	2,864,775	68,338	94,386	47,290	223,405	36,100	21,661,961	21.07%
1981	174,570	458,001	1,163,701	167,476	284,686	1,448,314	9,551,061	474,417	114,752	821,275	2,786,649	67,403	76,946	47,946	199,740	55,156	17,892,093	-3.30%
1980	164,620	299,524	1,210,273	187,376	307,521	1,198,371	11,031,794	345,883	110,499	705,205	2,529,202	68,681	55,586	46,677	215,654	26,294	18,503,159	12.19%
1979	141,430	333,526	1,184,206	133,342	229,937	406,674	10,748,226	231,651	111,019	635,426	1,884,458	69,065	-0-	48,152	291,589	44,167	16,492,868	

A) General fund allocations of licensed and permits revenues only. Total revenue collections from licenses and permits are shown on page 21.
B) HB 245, 1989 session, authorized the issuance of new license plates and increased the license plate charge $2.00.
C) HB 190, 1989 session, increased application, dealer, and pesticide registration fees.
D) SB 381, 1989 session, increased the annual attorney's license fee (which is deposited in the general fund) from $10.00 to $25.00.
E) HB 712, 1989 session, increased vehicle recording fees from $4.0 to $5.0.

◆ GENERAL FUND TAX REVENUES ◆

Fiscal Year	Individual Income Taxes	Corporation Taxes	Inheritance Taxes	Natural Resource Taxes	Video Gaming Taxes	Electrical Energy Taxes	Telephone Taxes	Public Serv. Commission Tax	Alcoholic Beverage Taxes	Freight Line Taxes	Public Contractor Taxes	Cigarette Taxes	Tobacco Taxes	Net Proceeds/ Property	Other Taxes	Total[A] Taxes	Annual % Change
Total	57.47%	65.26%	43.91%	44.00%	491.44%	54.75%	138.62%	-26.81%	-4.45%	92.04%	-79.46%	3.56%	174.09%	-82.96%	-36.23%	51.99%	
Average	3.86%	4.28%	3.08%	3.09%	42.69%	3.71%	7.52%	-7.50%	-0.38%	5.59%	-12.36%	0.29%	8.77%	-13.71%	-3.68%	3.55%	
1991	167,026,399	44,734,836	9,339,854	32,692,887	6,551,179	3,919,174	3,899,657	1,206,887	7,857,655	1,297,794	1,300,905	8,305,970	1,006,909	8,300	78,324	289,226,729	-8.57%
1990	186,855,705	56,534,750	9,049,129	29,812,950	5,302,840	4,112,670	3,760,038	1,571,594	7,528,478	1,166,312	1,118,458	8,538,592	893,111	12,575	75,441	316,332,643	8.41%
1989	181,249,357	38,892,663	10,091,548	28,322,146	4,249,364	3,829,687	3,580,073	2,224,352	7,546,766	1,125,739	987,887	8,862,687	802,615	39,387	-0-	291,804,273	7.21%
1988	167,274,038	31,672,590	8,745,457	34,033,229	2,561,170[B]	3,321,679	3,450,499	2,085,218	7,507,359	1,229,618	488,446	8,994,465	773,440	38,750	-0-	272,175,958	14.24%
1987	146,007,710	23,065,555	7,212,092	31,869,489	1,516,279	3,004,450	3,546,256	1,648,889[C]	7,852,892	1,212,219	1,094,458	9,486,596	720,332	6,795	-0-	238,244,012	-5.87%
1986	129,162,097	39,708,767	8,364,764	47,157,677	1,107,659[D]	2,542,460	3,243,935	-0-	8,070,935	1,195,066	1,916,303	9,945,352	669,932	7,396	-0-	253,092,343	-5.94%
1985	135,792,867	42,958,138	7,656,622	55,001,406	-0-	2,373,065	2,931,732	-0-	7,996,892	1,379,418	1,935,117	10,355,887	650,793	10,572	44,558	269,087,067	13.07%
1984	127,759,758	24,078,723	5,960,471	53,976,768	-0-	2,426,202	2,521,905	-0-	8,524,925	1,334,111	1,152,868	9,521,259	692,898	12,613	18,318	237,980,818	2.88%
1983	113,850,244	24,297,255	6,398,489	63,170,171	-0-	1,556,945	2,463,670	-0-	8,691,416	1,432,164	1,113,275	7,723,912	581,203	19,700	17,451	231,315,894	-1.73%
1982	107,852,929	30,743,485	7,680,529	66,332,359	-0-	1,765,626	2,167,815	-0-	8,517,199	1,344,761	234,907	8,200,122	519,448	22,160	15,881	235,397,221	12.15%
1981	109,527,215	36,284,478	6,195,069	35,626,342	-0-	1,378,657	2,039,383	-0-	8,490,953	1,200,093	391,338	8,141,678	464,768	19,354	142,551	209,901,879	5.34%
1980	101,240,473	31,240,332	8,537,242	34,689,666	-0-	2,071,990	1,783,776	-0-	8,293,650	956,357	1,728,618	8,135,437	397,828	171,266	11,719	199,258,353	4.71%
1979	106,065,561	27,068,741	6,490,196	22,703,897	-0-	2,532,577	1,634,245	-0-	8,223,667	675,790	6,335,000[E]	8,020,602	367,363	48,711	122,828	190,289,179	
Pages*				63					63								

* Pages showing additional information
A) General fund allocation of tax revenues only. Total tax revenues are shown on pages 22 through 25.
B) HB 863, 1987 session, reduced license fees and imposed a net income tax on video gaming machines.
C) HB 45, June 1986, special session, imposed a fee on regulated companies to support operations of the Public Service Commission.
D) HB 236, 1985 session, authorized video poker machines and imposed a license fee beginning 1986.
E) Pre-1979 taxes were paid under protest pending legal challenges. The court found in the state's favor and the protested taxes were included as revenue in 1979.

hsty23

♦ GENERAL FUND NATURAL RESOURCE & ALCOHOLIC BEVERAGE TAX REVENUES ♦

	<----------NATURAL RESOURCE TAXES---------->								<----------ALCOHOLIC BEVERAGE TAXES---------->				
Fiscal Year	Coal[A] Severance Taxes	Oil[B] Severance Taxes	Nat. Gas Severance Taxes	Metal Mines Taxes	Cement/ Gypsum Taxes	Micaceous Mineral Taxes	Total Resource Taxes	Annual % Change	Liquor Taxes	Beer Taxes	Wine Taxes	Total Alcohol Bev. Taxes	Annual % Change
Total	-39.36%	167.64%	10.97%	200.33%	-8.54%	-76.29%	44.00%		-17.98%	7.63%	-38.65%	-4.45%	
Average	-4.08%	8.55%	0.87%	9.60%	-0.74%	-11.30%	3.09%		-1.64%	0.61%	-4.34%	-0.38%	
1991	7,765,470	18,885,901	1,277,368	4,638,654	123,038	2,456	32,692,887	9.66%	5,759,437	1,293,102	805,116	7,857,655	4.37%
1990	10,445,286	14,510,149	1,057,277	3,664,579	131,592	4,067	29,812,950	5.26%	5,428,076	1,267,950	832,453	7,528,478	-0.24%
1989	8,968,746	13,234,516	1,724,735	4,257,531	130,406	6,212	28,322,146	-16.78%	5,429,220	1,255,928	861,618	7,546,766	0.52%
1988	12,961,531	16,484,059	1,491,523	2,961,778	126,650	7,689	34,033,229	6.79%	5,322,934	1,254,564	929,861	7,507,359	-4.40%
1987	17,290,794	10,762,412	2,492,465	1,211,030	107,519	5,269	31,869,489	-32.42%	5,589,174	1,281,316	982,402	7,852,892	-2.70%
1986	20,001,598	23,152,504	2,890,666	989,852	115,057	8,001	47,157,677	-14.26%	5,836,884	1,287,765	946,287	8,070,935	0.93%
1985	17,432,312	32,526,656	2,945,778	1,977,324	110,842	8,492	55,001,406	1.90%	5,935,058	1,156,186	905,648	7,996,892	-6.19%
1984	15,736,468	32,686,015	2,797,996	2,630,135	117,213	8,941	53,976,768	-14.55%	6,415,784	1,204,236	904,905	8,524,925	-1.92%
1983	15,208,581	43,787,960	2,525,059	1,542,061	96,685	9,824	63,170,171	-4.77%	6,559,727	1,235,805	895,884	8,691,416	2.05%
1982	16,375,541	45,473,425	2,474,811	1,861,208	136,942	10,432	66,332,359	86.19%	6,572,066	1,229,888	715,246	8,517,199	0.31%
1981	13,378,906	18,654,469	1,881,292	1,564,569	136,314	10,793	35,626,342	2.70%	6,340,958	1,218,383	931,611	8,490,953	2.38%
1980	20,222,579	10,544,555	1,264,024	2,516,820	129,886	11,801	34,689,666	52.79%	5,764,741	1,216,504	1,312,406	8,293,650	0.85%
1979	12,806,813	7,056,573	1,151,104	1,544,518	134,531	10,359	22,703,897		7,022,237	1,201,430	-0-	8,223,667	
Pages*							24					25	

* Pages showing total collections of these revenue sources

A) See page 41 for a historical record of the allocation of the coal severance tax.

B) House Bill 418, 1983 session, earmarked one-third of oil severance tax revenues for a local government "block grant" program. From 1984-1987, $49.6 million of oil severance tax revenues were deposited in the "block grant" account.

♦ GENERAL FUND INSTITUTIONS REIMBURSEMENT & SERVICE & FEE REVENUES ♦

Fiscal Year	INSTITUTIONS REIMBURSEMENT: Medicaid[A]	Medicare	Private	Insurance	Total	Annual % Change	SERVICE & FEE REVENUES: Fire Fighting Recoveries	Federal Cost Recoveries	Certified Operators Abstract	Inspection & Exam Fees	Copy & Filing Fees	Reinstate Drivers Licenses	Divorce Petitions	Supreme Court Fees	State Lands Fees	Hail Insurance Fees	Other[B]	Total Service Revenues	Annual % Change
Total	219.17%	-11.82%	187.44%	10.21%	194.16%		6194.48%	2050.00%	161.88%	-64.91%	169.40%	91.03%	215.73%	943.21%	122.47%	61.39%	32.85%	118.55%	
Average	10.15%	-1.04%	9.20%	0.81%	9.41%		41.23%	29.13%	8.35%	-8.36%	8.61%	24.08%	17.85%	21.58%	6.89%	4.07%	2.40%	6.73%	
1991	11,770,684	261,486	1,949,892	159,285	14,141,347	15.11%	221,136	588,156	1,136,185	260,071	431,669	256,853	330,744	285,730	140,224	47,639	698,347	4,396,755	3.41%
1990	9,998,492	280,557	1,908,507	97,564	12,285,120	1.51%	800,642	540,375	989,543[C]	313,772	416,845	236,825	178,216	212,462	174,195	54,105	334,609	4,251,589	-18.20%
1989	9,585,727	216,062	1,897,804	402,453	12,102,046	6.58%	1,383,826	517,975	691,617	313,003	78,837	210,675	301,913	37,962	129,152	33,482	1,498,960	5,197,402	18.63%
1988	9,199,277	143,142	1,870,656	141,798	11,354,873	9.73%	24,673	557,161	713,873	309,601	127,841	134,458[D]	276,232	39,348	133,276	46,154	2,018,605	4,381,222	18.97%
1987	8,204,886	230,812	1,660,522	251,811	10,348,031	-0.19%	42,585	611,947	793,596	172,597	170,244	-0-	114,962	37,445	145,003	43,288	1,550,895	3,682,561	8.39%
1986	8,155,537	203,781	1,768,182	239,847	10,367,346	16.47%	34,999	560,541	735,106	152,672	233,417	-0-	124,270	33,500	142,480	31,626	1,348,775	3,397,385	-9.47%
1985	7,541,989	205,880	1,071,512	82,164	8,901,545	67.27%	44,417	462,117	482,161	752,819	256,680	-0-	124,007	14,397	76,762	36,065	1,503,433	3,752,858	14.11%
1984	4,200,846	119,249	951,686	49,964	5,321,744	-31.72%	32,996	589,819	540,037	616,819	136,418	-0-	104,754[E]	12,686	84,045	32,562	1,138,797	3,288,934	6.42%
1983	6,226,883	310,063	1,116,749	140,635	7,794,331	1.24%	75,397	567,489	541,862	520,868	139,742	-0-	-0-	21,587	101,203	42,851	1,079,459	3,090,458	16.89%
1982	3,924,690	266,577	3,245,073	262,497	7,698,838	8.05%	15,655	513,089	499,829	463,945	150,746	-0-	-0-	22,743	90,911	40,760	846,301	2,643,980	-34.15%
1981	5,608,669	259,468	1,018,255	238,725	7,125,117	34.97%	26,006	569,175	607,827	835,848	159,737	-0-	-0-	32,146	117,255	22,936	1,644,017	4,014,947	59.47%
1980	4,107,429	240,288	687,582	243,719	5,279,017	9.81%	54,060	303,558	532,755	756,657	130,321	-0-	-0-	27,342	82,652	24,536	605,732	2,517,613	25.14%
1979	3,687,858	296,539	678,362	144,527	4,807,287		3,513	27,356	433,855	741,222	160,236	-0-	-0-	27,389	63,032	29,518	525,651	2,011,771	

A) Does not include general fund medicaid match.
B) Includes the state's share of child support enforcement collections until 1990 when a special account was established into which the state's share was deposited and used to partially fund the program.
C) HB 394, 1989 session, imposed a $3.00 fee for each driving record requested.
D) SB 181, 1987 session, imposed a $25.00 fee for reinstatement of suspended drivers' licenses.
HB 277, 1987 session, imposed a $50.00 reinstatement fee to fund county-operated drinking and driving prevention programs.
E) HB 400, 1983 session, established a displaced homemakers program funded by a fee imposed on the filing of a petition for divorce.

hsty25

♦ GENERAL FUND FINES, SALES, RENTS & ROYALTIES REVENUES ♦

	<----------FINES & FORFEITURES---------->						<----------SALES---------->				<----------RENTS & ROYALTIES---------->			
Fiscal Year	J.P Fines	Civil Penalties	Insurance/ Securities Fines	Other	Total Fines/ Forfeitures	Annual % Change	Documents/ Merchandise	Property/ Fixed Assets/ Other	Total Sales	Annual % Change	Rentals/ Leases	Royalties	Total Rents/ Royalties	Annual % Change
Total	-2.20%	233.82%	251.57%	999.11%	33.97%		71.88%	636.85%	154.26%		-43.56%	4112.41%	-37.67%	
Average	-0.19%	22.25%	28.59%	22.11%	2.47%		4.62%	18.11%	8.09%		-4.66%	36.58%	-3.86%	
1991	644,476	127,675	35,050	86,108	893,308	11.80%	185,813	135,969	321,782	-45.85%	271,118	28,758	299,876	129.28%
1990	602,244	48,275	106,069	42,444	799,031	12.19%	147,019	447,269	594,288	-14.61%	111,915	18,874	130,789	-18.53%
1989	570,900	41,050	47,502	52,767	712,219	0.48%	127,508	568,466	695,974	112.59%	139,111	21,418	160,529	14.67%
1988	558,292	57,550	44,359	48,625	708,826	-0.73%	77,637	249,747	327,385	-90.73%	130,445	9,550	139,995	2.74%
1987	525,734	28,975	10,120	149,237	714,066	-10.74%	139,877	3,390,713[A]	3,530,590	3078.55%	135,404	853	136,256	-10.58%
1986	525,237	34,750	9,969	230,032	799,988	8.54%	104,650	6,426	111,075	18.94%	151,558	819	152,377	-44.18%
1985	674,271	38,247	-0-	24,551	737,069	8.86%	89,704	3,682	93,387	-6.19%	271,327	1,636	272,963	0.98%
1984	667,243	325	-0-	9,500	677,068	-11.87%	99,496	50	99,546	-34.41%	268,466	1,839	270,305	29.42%
1983	759,811	175	-0-	8,250	768,236	-8.76%	87,057	64,714	151,770	-3.62%	207,162	1,703	208,865	38.99%
1982	835,676	-0-	-0-	6,300	841,976	-3.87%	87,096	70,369	157,465	2.34%	148,894	1,376	150,270	32.84%
1981	872,830	-0-	-0-	3,050	875,880	12.60%	94,797	59,068	153,865	-32.50%	111,969	1,155	113,124	-25.43%
1980	774,990	-0-	-0-	2,850	777,840	16.65%	72,305	155,631	227,936	80.11%	150,776	934	151,710	-68.46%
1979	658,976	-0-	-0-	7,834	666,810		108,104	18,453	126,557		480,394	683	481,077	
Pages*					20				31				31	

* Pages showing total collections of these revenue sources

A) HB 36, June 1986 special session, authorized the sale of the Montana Youth Treatment Center. Net proceeds from the sale were $3.38 million.

♦ 1991 GENERAL FUND REVENUES AS A % OF TOTAL ♦

Revenue Source		Amount	% Total
Individual Income Tax	*	$167,026,399	39.7439%
Corporation Tax	*	44,734,836	10.6446%
Coal Trust Investment Earnings		39,961,903	9.5089%
Treasury Funds Investment Earnings		22,306,563	5.3078%
Insurance Licenses & Tax		20,438,058	4.8632%
Oil Production Severance Tax		18,885,901	4.4939%
State Institutions Reimbursement		14,141,347	3.3649%
Vehicle Licenses & Permits		10,582,218	2.5180%
Inheritance Tax		9,339,854	2.2224%
Cigarette Tax		8,305,970	1.9764%
Coal Severance Tax		7,765,470	1.8478%
Liquor Operations Profit		7,750,000	1.8441%
Video Gaming Tax		6,551,179	1.5589%
Liquor Excise Tax		5,759,437	1.3705%
Metal Mines Tax		4,638,654	1.1038%
Electrical Energy Tax		3,906,194	0.9295%
Telephone Company Tax		3,899,657	0.9279%
Securities Licenses		1,926,470	0.4584%
P.S.C. Licenses & Permits		1,382,824	0.3290%
Alcoholic Beverage Licenses		1,328,966	0.3162%
Public Contractors' Tax		1,300,905	0.3096%
Freight Line Company Tax		1,297,794	0.3088%
Beer Tax		1,293,102	0.3077%
Natural Gas Severance Tax		1,277,368	0.3039%
Public Service Commission Tax		1,206,887	0.2872%
Certified Operators' Abstract		1,136,185	0.2704%
Tobacco Tax		1,006,909	0.2396%

Revenue Source	Amount	%Total
Capitol Land Grant Transfer	$971,272	0.2311%
Drivers' Licenses	882,589	0.2100%
Wine Tax	805,116	0.1916%
Agriculture Licenses & Permits	671,274	0.1597%
Justice of the Peace Fines	644,476	0.1534%
Federal Cost Recoveries	588,156	0.1400%
Forestry Licenses & Permits	427,054	0.1016%
Unbudgeted & Miscellaneous Revenues	422,818	0.1006%
Domestic Corporation Licenses	417,977	0.0995%
Filing Fees	351,898	0.0837%
Divorce Petitions	330,744	0.0787%
Store Licenses & Permits	314,051	0.0747%
Clerk of Court Fees	293,492	0.0698%
Supreme Court Fees & Charges	285,730	0.0680%
Rents & Leases	271,118	0.0645%
Inspection & Examination Fees	260,071	0.0619%
Reinstatement of Drivers' Licenses	256,853	0.0611%
Public Contractor Licenses	223,375	0.0532%
Lands Fire Suppression Reimbursement	221,136	0.0526%
Foreign Corporation Licenses	201,568	0.0480%
Health Licenses & Permits	200,098	0.0476%
Marriage Licenses	170,856	0.0407%
Sale of Documents	159,138	0.0379%
State Lands Transaction Fees	140,224	0.0334%
Sale of Property & Assets	135,969	0.0324%
Weighing Device Licenses	130,718	0.0311%
Civil Penalties	127,675	0.0304%

* Includes allocations to the general fund and the debt service sinking fund.

(Continued Next Page)

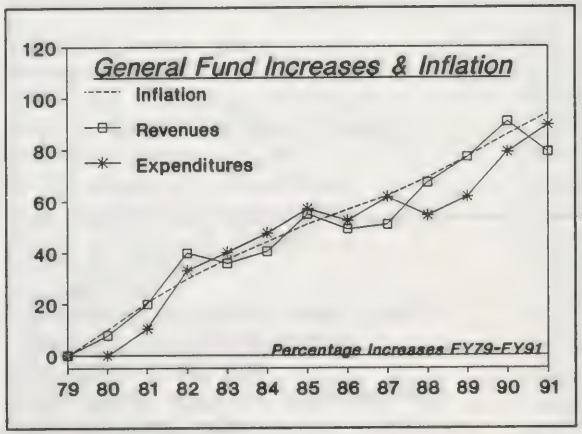
♦ 1991 GENERAL FUND REVENUES AS A % OF TOTAL ♦

(Continued)

Revenue Source	Amount	% Total
Cement/Gypsum Tax	$123,038	0.0293%
Miscellaneous Fines/Forfeitures	86,108	0.0205%
Food Stamp/Medical Recoveries	80,941	0.0193%
Copying Charges	79,771	0.0190%
Petroleum Licenses & Permits	78,518	0.0187%
Lodging Tax	78,324	0.0186%
Notary Public Licenses	73,049	0.0174%
Law Enforcement Academy Tuition	72,032	0.0171%
Attorney Licenses	69,610	0.0166%
Teachers' Certifications	53,271	0.0127%
Assumed Business Name Permit	51,229	0.0122%
Hail Insurance Fees	47,639	0.0113%
Department of Justice Reimbursement	40,979	0.0098%
Substitute Judge Fees	35,060	0.0083%
Insurance & Securities Fines	35,050	0.0083%
Department of Health Legal Charges	29,604	0.0070%
Royalties	28,758	0.0068%
Sale of Merchandise	26,675	0.0063%
Fuel Licenses & Permits	$ 16,348	0.0039%
Cigarette Dealers Licenses	15,060	0.0036%
Rural Electric & Telephone Tax	12,980	0.0031%
Insurance Reimbursements	10,943	0.0026%
Trademarks Licenses & Permits	9,861	0.0023%
Snowmobile Licenses & Permits	9,061	0.0022%
Net Proceeds Penalties	8,300	0.0020%
Livestock Licenses & Permits	7,145	0.0017%
Camper Decal Fees	4,848	0.0012%
Lobbyist Permits	4,340	0.0010%
County Licenses & Permits	3,659	0.0009%
Micaceous Mineral Tax	2,456	0.0006%
Private Higher Education Licenses	2,330	0.0006%
Auto Manufactures' Licenses & Permits	1,830	0.0004%
Milk Licenses & Permits	684	0.0002%
Fire Protection System Licenses	649	0.0002%
Total General Fund Revenue	$420,256,642	100.0000%

♦ GENERAL FUND EXPENDITURE SUMMARY ♦

Revenue & Expenditure Imbalances



General fund expenditures increased at an average annual rate of 5.47 percent from 1979 through 1991, while general fund revenues increased only 4.97 percent annually. Inflation increased at an annual rate of 5.67 percent during the same period.

From 1979 through 1991, expenditures exceeded revenues in seven of thirteen years - a total of $29.50 million during the period. The table below shows revenues and expenditures each year of the period and the yearly imbalance each year. The amounts shown include both current year financial acitivities and prior year revenue and expenditure adjustments recorded in SBAS.

General Fund Revenues & Expenditures

Fiscal Year	* Revenues	* Expenditures	Difference
1991	$ 423,308,679	$ 456,781,077	-$33,472,398
1990	449,430,697	429,700,668	19,730,029
1989	418,143,108	389,860,049	28,283,059
1988	391,979,650	372,136,111	19,843,540
1987	356,303,509	390,423,182	-34,119,673
1986	355,202,472	368,996,003	-13,793,531
1985	368,845,585	377,141,607	-8,296,022
1984	328,980,307	356,613,882	-27,633,575
1983	327,247,978	340,013,763	-12,765,785
1982	327,609,481	319,987,375	7,622,106
1981	281,333,075	263,563,439	17,769,636
1980	253,550,732	240,164,022	13,386,709
1979	235,094,948	241,146,241	-6,051,473
Total	$4,517,030,221	$4,546,527,598	-$29,497,378

* Includes both current and prior year financial activities.

Although general fund expenditures exceeded revenues in seven of thirteen years during the period, the general fund ending fund balance actually increased from 1979 to 1991. The following table shows the general fund cumulative revenue/expenditure imbalance during the period, the increase in the general fund ending balance from 1979 to 1991, and other financial transactions and/or adjustments made to the account.

General Fund Cumulative Financial Activities From 1979 Through 1991	
Financial Activities	Amount
Expenditures Over Revenues	$29,497,378
Ending Fund Balance Increase	26,242,505
Total	55,739,883
Transfers From Other Accounts	48,470,000
Fund Balance Adjustments	7,269,883
Total	55,739,883

The following table shows accounts from which transfers were made to the general fund, the amount of funds transferred, and the year in which the transfer was made.

Transfers From Other Accounts To The General Fund		
Transferred From	Amount	Year
Coal Education Trust	$35,000,000	1987
Capitol Renovation Account	5,140,000	1987
Social Security Account	2,000,000	1986
Local Impact Account	1,680,000	1986/87
Alternative Energy Account	1,350,000	1986/87
MCA Account	700,000	1987/88
Crime Victims Account	600,000	1986/87
Junk Vehicle Account	500,000	1987
SRS Unreconciled Account	1,500,000	1991
Total	$48,470,000	

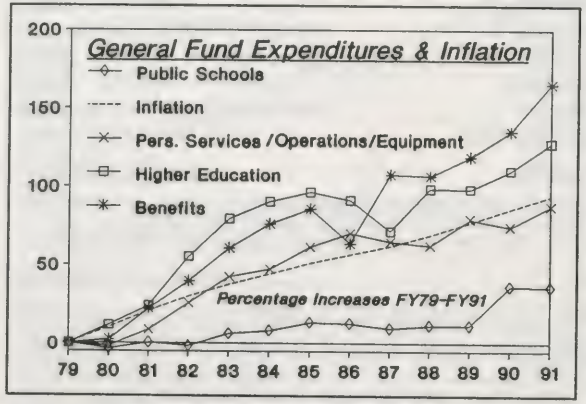
Expenditures By Type

The following table shows 1979 and 1991 general fund expenditures in 17 second level categories, the average annual percentage increase of each expenditure category during the period, and the average annual rate of inflation. The amounts shown do not include prior year expenditure adjustments recorded in SBAS.

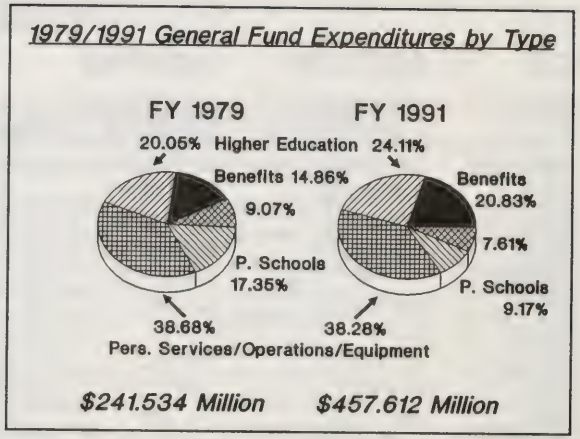
General Fund Expenditures By Type			
Expenditure Type	Fiscal 1979	Fiscal 1991	Annual Increase
Personal Services	$ 67,619,217	$128,458,089	5.49%
Contracted Services	8,745,138	17,414,250	5.91%
Supplies & Materials	5,056,478	8,919,527	4.84%
Communications	1,977,789	4,145,077	6.36%
Travel	2,266,092	2,562,457	1.03%
Rent	1,752,299	4,186,974	7.53%
Utilities	1,905,387	2,921,058	3.62%
Repairs & Maintenance	1,221,422	2,213,729	5.08%
Other Operations	771,904	1,313,221	4.53%
Goods for Resale	4,730	3,206	-3.19%
Equipment	2,097,178	3,053,079	3.18%
Capital Expenditures	6,257,235	-0-	-100.00%
Public Schools	41,899,278	41,975,531	0.02%
Local Assistance	1,861,001	3,717,051	5.93%
Grants	15,435,189	26,504,320	4.61%
Human Service Benefits	35,897,671	95,321,510	8.48%
Higher Education Transfers	43,490,263	102,513,678	7.41%
Debt Service	3,275,529	12,389,422	11.72%
Total	$241,533,801	$457,612,180	5.47%
Average Annual Inflation			5.67%

For comparison purposes, general fund expenditures are consolidated into five categories in the following graphs and narratives:

- Higher education units expenditures and student assistance
- State agency personal services, operations and equipment
- Human services benefits
- Public schools general fund support
- Statutory appropriations



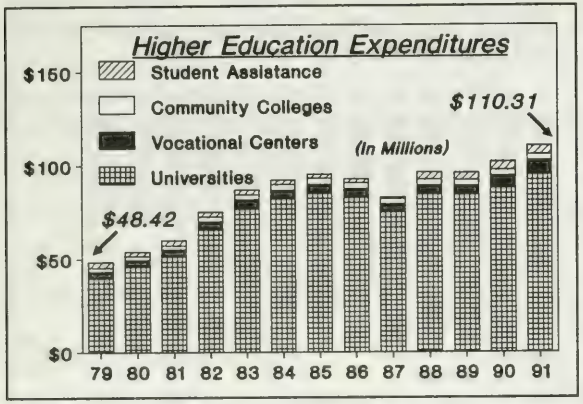
General fund expenditures for human services benefits increased at an annual rate of 8.48 percent from 1979 through 1991. General fund expenditures for units of higher education, community colleges, and student assistance increased 7.10 percent annually. State agency personal services, operations and equipment expenditures increased 5.38 percent annually, compared to annual inflation of 5.67 percent. General fund expenditures for public school special education programs, transportation and other grants increased at an annual rate of 2.59 percent - most of which occurred in the last two years of the period. (Transfers of general fund to the school equalization account (SEA) are not included in the graph.)



General fund expenditures for human services benefits increased from 14.86 percent of total general fund expenditures in 1979 to 20.83 percent of the total in 1991. General fund expenditures for units of higher education, community colleges, and student assistance increased from 20.05 percent to total general fund expenditures in 1979 to 24.11 percent of the total in 1991. State agency personal services, operations and equipment general fund expenditures decreased from 38.68 percent of total expenditures in 1979 to 38.28 percent of expenditures in 1991.

State general fund expenditures for public schools decreased from 17.35 percent of total general fund expenditures in 1979 to 9.17 percent of the total in 1991 for two reasons: 1) general fund expenditures for special education, transportation and other grants increased only 2.59 percent annually during the period, while total general fund expenditures increased 5.47 percent annually; and 2) in 1979, $11.01 million general fund was spent for school equalization, while no general fund was used for this purpose in 1991.

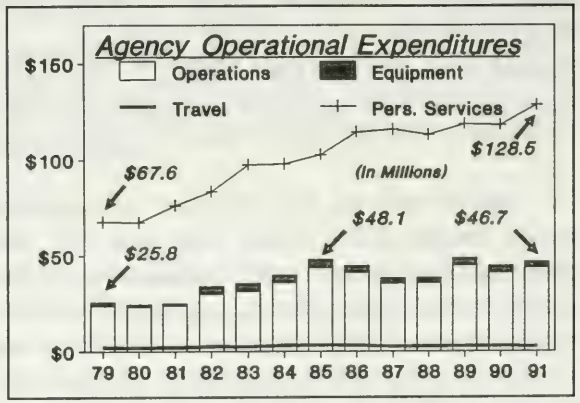
General Fund Higher Education Expenditures



General fund expenditures for units of higher education, community colleges, and student assistance, increased from $48.42 million in 1979 to $110.31 million in 1991 - an average annual increase of 7.10 percent. Grants to community colleges increased at an annual average rate of 3.98 percent during the period, while expenditures for student assistance increased 3.84 percent annually. *See table on page 76 showing annual general fund expenditures for community colleges and student assistance.*

General fund transfers to current unrestricted accounts at the five vocational technical centers increased at an average annual rate of 6.32 percent during the period - increasing from $3.61 million in 1979 to $7.53 million in 1991. General fund transfers to current unrestricted accounts at the six university units, the Agriculture/Forest Experiment Stations, Cooperative Extension Service and the Bureau of Mines increased from $39.88 million in 1979 to $94.98 million in 1991 - an average annual increase of 7.50 percent. *See table on page 60 showing annual general fund transfers to units of higher education, and the Higher Education Summary beginning on page 91 for information on current unrestricted account expenditures.*

State Agency Operational Expenditures



The graph at right shows operational expenditures of all state agencies which spend directly from the general fund (including the Commissioner of Higher Education office). Personal services expenditures increased from $67.62 million in 1979 to $128.46 million in 1991 - an average annual increase of 5.49 percent.

Operations and equipment expenditures increased from $25.80 million in 1979 to $46.73 million in 1991 (5.08 percent annually). However, operations and equipment expenditures actually decreased from 1985 to 1991. Travel expenditures increased less than any other major component of agency operations - from $2.3 million in fiscal 1979 to $2.6 million in 1979 - an average annual increase of only 1.03 percent. Travel expenditures were $728,962 less in 1991 than they were in 1985.

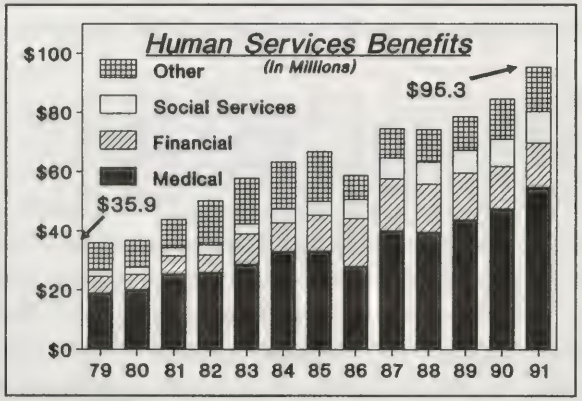
State agency general fund expenditures were significantly impacted by at least two events during the period:

1) Personal services expenditures increased $21.12 million, or 27.69 percent, from 1981 to 1983 after the legislature approved large state employee pay increases for the 1983 biennium.

2) State agency operational expenditures, including personal services, increased only $0.99 million from 1985 to 1988 - from $150.78 million to $151.77 million - largely due to budget action taken by the governor and legislature to address serious revenue shortfalls.

See tables on pages 74 and 75 showing additional information on state agency operational expenditures.

Human Services Benefits



General fund expenditures for human service and social benefits increased from $35.90 million in 1979 to $95.32 million in 1991 - an average annual increase of 8.48 percent. General fund expenditures for medical services (the medicaid and state medical programs) increased 9.16 percent annually during the period - increasing from $19.15 million in 1979 to $54.83 in 1991. General fund expenditures for financial assistance - Aid to Families with Dependent Children (AFDC) and General Assistance (GA) - increased from $5.43 million in 1979 to $14.79 million in 1991, or 8.71 percent annually. General fund social services expenditures (which include foster care, aging services, and family-related services) increased from $2.16 million in 1979 to $10.65 million in 1991, or 14.22 percent annually. All other benefits, such as mental health and developmental services, increased at an annual rate of 4.22 percent during the period.

Expenditures for human service benefits have historically been difficult to control. The largest benefit programs (medicaid and AFDC) are federal "entitlements", i.e., once recipients meet federal and state criteria, they are entitled to benefits. During the serious revenue shortfalls occurring in 1986 and 1987, the governor and legislature slowed state agency and university spending but were not able to exert the same control on human services benefit expenditures. From 1985 to 1988, general fund expenditures for state agency operational budgets and transfers to higher education units increased less than $1.0 million, while human service benefit expenditures increased $7.48 million during the same period.

Growth of human service benefit expenditures has become a significant factor in the budget balancing process. General fund expenditures for medicaid, AFDC and foster care <u>increased</u> $10.24 million from 1990 to 1991. In contrast: 1) <u>total</u> general fund expenditures for repairs/maintenance, utilities, travel and equipment were only $10.75 million in 1991; and 2) the thirteen smallest state agencies spent $10.75 million general fund in 1991. *See table on page 77 showing all general fund benefit expenditures.*

State General Fund Public Schools Support

State general fund support for public schools (K-12) includes special education, transportation, school lunch, vocational education, adult education, and periodic transfers to the SEA. The following table shows state general fund support provided to public schools from 1979 through 1991.

General Fund Public School Support

Year	SEA Transfers	All Other	Total
1991	-0-	$41,975,531	$41,975,531
1990	-0-	42,098,819	42,098,819
1989	-0-	34,378,540	34,378,540
1988	-0-	34,418,755	34,418,755
1987	$15,704,823	33,818,510	49,523,333
1986	4,654,304	34,768,796	39,423,100
1985	15,297,669	34,982,661	50,280,330
1984	12,260,000	33,396,641	45,656,641
1983	-0-	32,748,762	32,748,762
1982	-0-	30,372,440	30,372,440
1981	14,547,153	31,007,189	45,554,342
1980	13,320,000	29,767,341	43,087,341
1979	11,010,000	30,889,278	41,899,278

Excluding transfers to the SEA, general fund distributed to public schools increased from $30.89 million in 1979 to $41.98 million in fiscal 1991 - an average annual increase of 2.59 percent. During the period, 1979 through 1991, $86.79 million general fund was transferred to the SEA. These transfers occur when SEA revenue collections are inadequate to fund schedules approved by the legislature.

Although there was no general fund transferred to the SEA in 1991, legislative reallocation of three common revenue sources - personal and corporate income taxes, and permanent coal trust interest - decreased 1991 general fund revenues $32.15 million, while increasing SEA revenues a like amount. Although 1991 general fund revenues would have been greater without this reallocation, a general fund transfer to the SEA would have been required to maintain SEA funding. *See the Public Education Summary section of this report beginning on page 84 for additional information on public school funding.*

Statutory Appropriations

The amount of general fund obligated for statutory appropriations increased from 1.36 percent of total general fund expenditures in 1979 to 6.56 percent of the total in 1991. In 1979, the only statutory general fund appropriation was $3.28 million for debt service on general obligation bonds. In 1991, the debt service statutory appropriation had increased to $11.67 million and an additional $18.34 million was statutorily appropriated to reimburse local governments and schools for revenue losses resulting from personal property tax relief.

The tables on the next ten pages show annual general fund expenditures by type and agency from 1979 through 1991, and a ranking of 1991 expenditures by agency.

◆ GENERAL FUND EXPENDITURES BY TYPE ◆

Fiscal Year	Personal Services	Operations	Equipment	Capital Expenditures	Public Schools	Local Assistance	Grants	Human Services Benefits	Debt[A] Service	Non-University Gen. Fund Expenditures	University Units Transfers	Total Gen. Fund Expenditures	Annual % Change
Total	89.97%	84.29%	45.58%	NA	0.18%	99.73%	71.71%	165.54%	278.24%	79.30%	135.72%	89.46%	
Average	5.49%	5.23%	3.18%	NA	0.02%	5.93%	4.61%	8.48%	11.72%	4.99%	7.41%	5.47%	
1991	128,458,089	43,679,500	3,053,079	-0-	41,975,531	3,717,051	26,504,320	95,321,510	12,389,422	355,098,502	102,513,678	457,612,180	5.85%
1990	118,170,100	41,237,163	3,508,520	-0-	42,098,819	3,304,399	12,605,152	104,454,964[B]	12,555,948	337,935,065	94,388,138	432,323,203	10.69%
1989	118,640,254	44,887,710	3,915,133	29,283	34,378,540	2,902,240	6,951,763	78,585,818	11,187,071	301,477,812	89,110,566	390,588,378	4.79%
1988	113,148,215	35,712,467	2,914,170	15,916	34,418,755	2,678,314	6,717,867	74,202,044	13,538,598	283,346,346	89,404,923	372,751,269	-4.48%
1987	115,858,959	35,541,638	2,573,882	2,278	49,523,333	6,205,136	11,580,430	74,548,505	15,213,421	311,047,581	79,184,042[C]	390,231,623	6.02%
1986	114,419,347	41,134,558	3,517,614	88,425	39,423,100	4,269,531	6,672,042	58,735,715	12,366,334	280,626,665	87,431,172	368,057,837	-2.96%
1985	102,730,581	43,695,805	4,354,406	58,104	50,280,330	3,757,680	5,489,884	66,721,860	12,455,025	289,543,676	89,734,458	379,278,134	6.41%
1984	97,839,571	35,993,297	3,653,912	102,461	45,656,641	3,459,708	8,613,082	63,210,923	11,283,311	269,812,907	86,624,163	356,437,070	5.27%
1983	97,417,855	31,509,346	3,926,774	3,237,047[D]	32,748,762	1,277,523	20,519,196	57,668,532	8,450,525	256,755,560	81,826,252	338,581,812	5.30%
1982	83,324,050	30,010,909	4,006,833	22,103,793[E]	30,372,440	852,838	20,116,579	50,087,714	10,483,903	251,359,061	70,171,526	321,530,587	20.58%
1981	76,294,994	24,017,113	1,013,373	227,474	45,554,342	1,340,375	14,834,443	43,810,172	4,300,214	211,392,499	55,262,690	266,655,189	10.47%
1980	67,358,561	23,190,259	1,272,183	318,694	43,087,341	591,517	14,035,291	36,706,052	5,232,843	191,792,743	49,596,828	241,389,571	-0.06%
1979	67,619,217	23,701,240	2,097,178	6,257,235[F]	41,899,278	1,861,001	15,435,189	35,897,671	3,275,529	198,043,538	43,490,263	241,533,801	
Pages*		75				76	76	77			81		

* Pages showing additional information
A) Includes principal and interest payments on general obligation bonds and vocation technical centers and interest payments on Tax and Revenue Anticipation Notes (TRANS).
B) Includes $20.0 million transfer to the workers' compensation fund.
C) Approximately $4.5 million of the 6 mill levy fund balance was spent in 1987 to offset general fund expenditures.
D) Includes $1.0 million transferred to the "Capital Projects Fund" to fund additional construction projects - and $2 million to the highway department.
E) Includes $22.0 million to the highway department.
F) Includes $6.14 million transferred to the "Capital Projects Fund" to fund additional construction projects.

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♦ GENERAL FUND OPERATIONS EXPENDITURES BY TYPE ♦

Fiscal Year	Contracted Services	Supplies/ Materials	Communications	Travel	Rent	Utilities	Repairs/ Maint.	Other[A] Expenses	Goods for Resale	Total[B] Operations Expenditures	Annual % Change
Total	99.13%	76.40%	109.58%	13.08%	138.94%	53.31%	81.24%	70.13%	-32.22%	84.29%	
Average	5.91%	4.84%	6.36%	1.03%	7.53%	3.62%	5.08%	4.53%	-3.19%	5.23%	
1991	17,414,250	8,919,527	4,145,077	2,562,457	4,186,974	2,921,058	2,213,729	1,313,221	3,206	43,679,500	5.92%
1990	14,701,170	9,997,575	3,876,161	2,819,583	3,630,158	2,812,580	2,273,785	1,105,806	20,345	41,237,163	-8.13%
1989	18,431,208	8,692,872	3,739,366	2,801,581	4,711,142	2,764,345	2,210,633	1,534,766	1,798	44,887,710	25.69%
1988	12,946,337	7,372,400	3,412,070	2,754,921	3,433,621	2,625,104	1,943,858	1,220,248	3,907	35,712,467	0.48%
1987	12,968,095	6,618,945	3,927,406	2,566,401	3,328,054	2,572,298	1,809,078	1,749,439	1,922	35,541,638	-13.60%
1986	14,989,106	7,720,035	4,292,552	3,242,798	3,584,968	2,995,560	2,319,346	1,975,596	14,598	41,134,558	-5.86%
1985	17,783,370	8,010,639	4,200,487	3,291,419	3,734,502	3,263,793	2,192,730	1,203,150	15,715	43,695,805	21.40%
1984	12,393,647	7,268,253	3,800,428	3,231,668	3,002,470	3,190,744	1,870,729	1,220,309	15,048	35,993,297	14.23%
1983	9,574,520	7,534,855	3,107,594	2,566,221	2,574,683	3,088,632	1,866,875	1,156,027	39,940	31,509,346	4.99%
1982	9,741,832	6,695,542	2,739,671	2,754,417	2,348,135	2,812,199	1,606,851	1,249,934	62,328	30,010,909	24.96%
1981	8,311,170	4,989,402	2,034,290	2,211,868	1,966,498	2,347,853	927,917	1,226,005	2,111	24,017,113	3.57%
1980	9,199,730	4,615,008	1,825,626	2,122,651	1,786,482	2,060,336	844,037	734,578	1,811	23,190,259	-2.16%
1979	8,745,138	5,056,478	1,977,789	2,266,092	1,752,299	1,905,387	1,221,422	771,904	4,730	23,701,240	

A) Includes expenditures such as dues, subscriptions and freight charges.
B) Includes funds paid by one state agency to another. In 1991, $10.2 million, or 23.33 percent of total operations expenditures, was paid to other state agencies for services provided.

◆ GENERAL FUND LOCAL ASSISTANCE & GRANT EXPENDITURES ◆

	<----------LOCAL ASSISTANCE---------->							<----------GRANTS---------->					
Fiscal Year	District Court Reimbursement	Emergency/ Disaster Relief	County Distribution	State Lands Equalization	Other Local Assistance	Total Local Assistance	Annual % Change	Community Colleges	Student Assistance	Tax Relief	Other Grants	Total Grants	Annual % Change
Total	633.25%	NA	NA	39.47%	22.97%	99.73%		59.73%	57.15%	81.02%	-1.40%	71.71%	
Average	24.78%	NA	NA	2.81%	1.74%	5.93%		3.98%	3.84%	5.07%	-0.12%	4.61%	
1991	2,749,671	168,591	-0-	265,000	533,789	3,717,051	12.49%	3,182,291	4,613,676	18,335,619[A]	372,734	26,504,320	110.27%
1990	2,533,236	37,158	130,953	265,000	338,053	3,304,400	13.86%	3,203,911	4,229,746	4,774,506[A]	396,989	12,605,152	81.32%
1989	2,399,064	-0-	4,571	265,000	233,605	2,902,240	8.36%	3,041,798	3,909,965	-0-	-0-	6,951,763	3.48%
1988	2,227,365	38,010	8,052	265,000	139,888	2,678,314	-56.84%	3,046,742	3,671,125	-0- [B]	-0-	6,717,867	-41.99%
1987	2,931,945	416,456	582,838	259,700	2,014,197	6,205,136	45.34%	3,040,470	773,460	7,766,500	-0-	11,850,430	73.57%
1986	3,812,386	125,844	-0-	265,000	66,301	4,269,531	13.62%	3,184,164	2,017,878	1,470,000	-0-	6,672,042	21.53%
1985	1,375,000	451,753	1,600,000	255,000	75,927	3,757,680	8.61%	3,326,277	2,060,619	-0-	102,988	5,489,884	-36.26%
1984	1,375,000	553,644	1,203,000	255,000	73,064	3,459,708	170.81%	3,128,240	2,387,987	3,000,000[C]	96,855	8,613,082	-58.02%
1983	375,000	133,130	-0-	235,000	534,393	1,277,523	49.80%	2,643,923	2,425,103	15,351,224	98,946	20,519,196	2.00%
1982	375,000	-0-	-0-	235,000	242,838	852,838	-36.37%	2,493,459	2,496,077	15,041,315[D]	85,728	20,116,579	35.61%
1981	-0-	634,904	-0-	215,000	490,471	1,340,375	126.60%	2,080,748	2,613,520	9,781,587[E]	358,588	14,834,443	5.69%
1980	-0-	-0-	-0-	215,000	376,517	591,517	-68.22%	1,940,090	2,448,174	9,563,807[E]	83,220	14,035,291	-9.07%
1979	-0-	1,236,910	-0-	190,000	434,091	1,861,001		1,992,279	2,935,904	10,128,981[E]	378,025	15,435,189	

A) HB 20, 1989 special session, reduced personal property taxes and provided general fund reimbursement to local governments to compensate them for their revenue loss.
B) SB 200, 1987 session, increased vehicle fees and discontinued reimbursements to local governments for revenue losses.
C) HB 418, 1983 session, allocated one-third of the oil severance tax to reimburse local governments for revenue losses incurred when vehicles were removed from tax rolls. General fund made up the difference between revenues collected from the oil severance tax and the amount owed local governments. From 1982 through 1987, local governments were reimbursed $96.59 million to compensate them for revenue losses.
D) SB 355, 1981 session, replaced the property tax on vehicles with a fee and appropriated general fund to reimburse local governments for their revenue losses.
E) Homestead property tax relief provided general fund reimbursement directly to homeowners to partially offset property taxes paid.

♦ GENERAL FUND HUMAN SERVICES BENEFIT EXPENDITURES ♦

Fiscal Year	Medicaid	State Medical	AFDC-Related Welfare Assistance	State General Assistance	Social/ Foster Care	Vocational Rehab	Developmental Disabilities	Mental Health	Substance Abuse	Employment Services	Social Security/ Silicosis[A]	Total Benefits	Annual % Change
Total	156.87%	142.93%	179.07%	139.50%	392.96%	54.79%	106.38%	30.86%	369.04%	NA	-45.99%	165.54%	
Average	8.18%	13.52%	8.93%	7.55%	14.22%	3.71%	6.22%	2.27%	13.75%	NA	-5.00%	8.48%	
1991	49,191,286	5,642,113	12,606,715	2,183,630	10,653,568	964,642	9,356,852	3,999,467	201,573	35,178	486,486	95,321,510	-8.74%
1990	41,893,073	5,689,998	11,092,253	3,118,444	9,132,036	883,045	7,762,907	3,895,173	215,199	275,847	20,496,989[B]	104,454,964	32.92%
1989	37,958,859	5,881,985	10,832,894	4,810,531	7,785,807	444,319	5,502,906	3,853,659	212,593	1,253,364	48,902	78,585,818	5.91%
1988	34,874,176	4,650,670	11,494,771	4,646,663	7,557,930	475,028	5,277,963	3,862,692	215,190	1,094,515	52,446	74,202,044	-0.46%
1987	34,892,620	5,157,717	11,490,700	5,952,334	7,125,558	526,030	5,011,580	3,956,328	208,612	122,500	104,527	74,548,505	26.92%
1986	25,631,777	2,556,945	11,229,071	4,616,617	6,578,927	459,187	3,202,280	3,866,590	215,200	291,220	87,901[C]	58,735,715	-11.97%
1985	30,547,986	2,723,848	7,569,312	4,407,670	4,625,662	404,807	11,256,998	3,901,071	230,925	338,201	715,380	66,721,860	5.55%
1984	30,909,874	2,322,493[D]	6,789,203	2,731,042[D]	4,517,517	343,938	10,558,675	3,775,687	219,592	271,176	771,725	63,210,923	9.61%
1983	28,746,514	-0-	6,477,810	3,734,603[E]	3,450,842	782,088	9,384,893	4,144,603	130,114	-0-	817,065	57,668,532	15.14%
1982	25,991,290	-0-	5,331,679	477,783	3,448,714	402,924	9,802,307	3,680,648	101,417	-0-	850,951	50,087,714	14.33%
1981	25,583,756	-0-	5,416,030	468,378	2,783,195	598,568	4,658,681	3,478,443	-0-	-0-	823,120	43,810,172	19.35%
1980	20,231,489	-0-	4,974,634	18,961	2,423,683	676,389	4,147,740	3,270,251	86,302	-0-	876,603	36,706,052	2.25%
1979	19,150,298	-0-	4,517,376	911,745	2,161,158	623,212	4,533,759	3,056,347	42,976	-0-	900,800	35,897,671	

A) Benefits to persons adversely affected by a law in effect during fiscal 1974 requiring the offset of workers' compensation benefits by 100 percent of social security payments received for the same purpose. Silicosis benefits are paid to persons who contacted the disease on the job prior to 1959.
B) Includes a $20.0 million transfer to the new state workers compensation fund.
C) From 1986 through 1989, silicosis benefits were paid from Resource Indemnity Trust earnings.
D) The state assumed welfare responsibilities for 12 counties in 1984 and began paying medical benefits and providing financial assistance for indigent residents residing in the counties.
E) Prior to state assumption of county welfare responsibilities, the state paid general assistance to non-state residents and provided grants-in-aid to counties that overspent their "poor fund" mill levy.

♦ GENERAL FUND EXPENDITURES BY AGENCY ♦

Fiscal Year	Higher Education	Department Of SRS	Department Of Corr. & Human Serv.	Public[A] School Distribution	Department Of Family Services	Department Of Revenue	Debt[B] Service/ Construction	Attorney[C] General's Office	Department State Lands	Department Of Commerce	Supreme/ District Courts	Department Of N. Resources
Total	127.15%	179.62%	90.43%	0.18%	240.79%	80.98%	23.97%	53.19%	228.81%	108.93%	133.39%	32.45%
Average	7.08%	8.95%	5.51%	0.02%	10.76%	5.07%	1.81%	3.62%	10.43%	6.33%	7.32%	2.37%
1991	112,175,209	88,787,438	68,354,980	41,975,530	24,127,113	18,275,372	11,672,354	11,141,193	10,216,808	5,619,902	4,901,698	4,430,944
1990	103,714,587	78,491,814	66,042,016	42,098,819	22,010,527	17,467,466	11,825,043	10,640,530	8,833,994	5,321,038	4,778,025	3,933,503
1989	97,168,605	73,428,408	61,826,530	34,378,540	19,780,337	17,227,676	11,187,071	9,962,129	17,834,366[D]	4,790,425	4,264,689	3,921,412
1988	97,199,894	69,560,240	60,809,118	34,418,755	19,570,214	16,597,009	13,538,597	10,080,554	8,156,471	4,707,969	4,217,088	3,813,294
1987	83,981,779	70,463,687	60,743,358	49,523,332	18,402,170	17,087,411	15,213,421	9,170,879[E]	6,844,605	8,345,496	4,108,823	3,913,221
1986	93,679,335	55,798,784	57,691,564	39,423,100	18,368,571	18,412,574	12,366,334	13,106,446	8,678,725	7,880,978	4,223,720	4,416,053
1985	96,167,594	62,086,759	56,368,355	50,280,330	10,639,188	19,098,358	12,455,025	12,642,688	7,837,827	6,808,980	4,069,972	3,576,219
1984	93,189,828	58,662,217	52,954,640	45,656,641	9,583,205	17,706,777	11,283,311	12,018,418	5,791,139	6,505,852	3,833,788	4,318,631
1983	87,858,088	52,401,614	53,509,145	32,748,761	9,233,938	15,022,956	11,488,709	11,133,762	4,676,285	3,794,823	3,644,972	4,175,431
1982	76,032,746	44,741,031	47,324,867	30,372,440	8,429,002	13,477,786	32,483,903	10,615,438[F]	4,961,977	3,634,164	3,227,666	3,327,696
1981	60,682,132	39,316,620	41,998,113	45,554,342	7,232,267	11,282,665	4,300,214	5,012,855	3,701,444	3,007,514	2,723,015	3,460,224
1980	54,668,011	32,468,500	38,175,219	43,087,341	6,930,922	10,710,637	5,497,843	4,339,855	4,571,600	2,569,956	2,432,456	3,181,667
1979	49,382,852	31,753,370	35,895,428	41,899,278	7,079,758	10,097,888	9,415,529	7,272,807	3,107,198	2,689,836	2,100,174	3,345,371
Pages *	81		82									

* Pages showing additional information
A) Includes special education, transportation, school lunch, other grants, and transfers to the school equalization account (SEA).
B) Includes debt service on general obligation bonds and TRANS, and general fund transferred to highways and capital construction projects.
C) Includes Department of Justice, Highway Traffic Safety and the Crime Control Division.
D) Includes $10.5 million for fire suppression activities during the 1988 fire season.
E) The June, 1986 special legislative session switched highway patrol funding from general fund to an earmarked account.
F) Funding for several programs within the Department of Justice were switched from the motor vehicle account to the general fund in 1982.

(Continued Next Page)

♦ GENERAL FUND EXPENDITURES BY AGENCY ♦

(Continued From Preceding Page)

Fiscal Year	Department Of Administration	Department Of Health	Montana Senate/ House	Office Of Public Instruction	Dep Of Military Affairs	School For The Deaf & Blind	Legislative Council	Office Of The Governor	State Auditor	Public Service Commission	Department Of Agriculture	Historical Society	Legislative Auditor
	-34.58%	24.23%	74.81%	114.17%	11.37%	158.18%	59.95%	45.57%	129.25%	116.33%	118.76%	196.79%	-9.59%
	-3.47%	1.82%	4.76%	6.55%	0.90%	8.22%	3.99%	3.18%	7.16%	6.64%	6.74%	9.49%	-0.84%
1991	3,853,303	3,648,332	3,459,921	2,989,725	2,748,159	2,635,062	2,629,893	2,576,373	2,305,603	1,807,975	1,538,608	1,174,506	1,088,384
1990	3,418,966	3,522,186	716,404	2,957,509	1,981,153	2,398,062	1,970,983	2,501,609	2,425,460	1,683,402	1,523,863	1,150,694	1,024,930
1989	3,521,245	3,673,784	3,584,478	2,874,979	1,850,213	2,085,015	2,274,353	2,254,657	2,060,317	1,662,823	1,559,047	1,108,532	1,051,657
1988	3,563,924	3,577,682	292,034	2,870,000	1,811,554	2,065,471	1,574,670	2,152,967	1,817,795	1,645,494	1,485,389	1,098,352	1,054,721
1987	3,964,760	3,564,518	3,060,163	2,956,224	2,249,897	2,484,762	2,508,610	2,357,604	1,977,700	1,584,989	1,595,563	1,059,882	1,017,943
1986	3,707,188	3,853,777	819,970	2,792,734	1,952,725	2,639,471	1,859,050	2,229,948	2,036,693	1,591,502	1,542,157	1,204,073	1,094,233
1985	4,769,052	3,562,568	3,055,421	2,809,617	2,043,686	2,624,293	2,359,063	2,371,837	2,102,984	1,542,893	1,544,250	1,047,405	1,318,578
1984	4,587,009	3,490,653	346,057	2,517,998	1,949,605	2,397,844	1,643,439	2,122,504	1,965,520	1,498,921	1,487,931	979,875	1,085,455
1983	4,561,163	3,514,661	2,741,186	2,945,078	1,646,928	1,769,927	2,292,842	2,535,392	1,751,537	1,427,304	1,035,984	824,684	929,067
1982	4,179,005	3,274,604	632,361	2,372,247	1,469,630	1,560,519	1,856,720	2,136,876	1,550,991	1,210,421	877,338	753,506	962,777
1981	5,261,897	2,999,272	2,262,497	2,161,629	1,353,799	1,484,091	1,920,735	1,911,596	1,338,723	1,177,302	692,134	539,553	1,014,802
1980	4,334,286	2,810,357	98,063	1,557,704	1,155,770	1,104,824	1,535,298	1,779,613	1,363,814	965,479	632,258	490,424	1,189,198
1979	5,890,334	2,936,724	1,979,217	1,395,954	2,467,536	1,020,614	1,644,181	1,769,837	1,005,704	835,762	703,337	395,743	1,203,849

(Continued Next Page)

♦ GENERAL FUND EXPENDITURES BY AGENCY ♦

(Continued From Preceding Page)

Fiscal Year	Department Of Labor	Secretary Of State	Library Commission	Legislative Fiscal Analyst	Department Of Livestock	Environmental Quality Council	Montana Arts Council	Commissioner Of Political Practices	Board Of Public Education	Department Of FWP	Major Pass-Throughs	Total General Fund	Annual % Change
Total	-31.48%	64.12%	182.68%	199.55%	48.43%	104.06%	92.55%	30.12%	61.19%	NA	NA	89.46%	
Average	-3.10%	4.22%	9.05%	9.57%	3.35%	6.12%	5.61%	2.22%	4.06%	NA	NA	5.47%	
1991	1,083,988	942,643	896,105	813,063	805,457	252,295	125,803	116,961	105,859	-0-	18,335,619[A]	457,612,180	5.85%
1990	1,326,425	882,161	851,218	716,021	756,213	221,780	131,169	106,111	125,014	-0-	24,774,506[B]	432,323,203	10.69%
1989	2,041,884	542,290	523,765	800,548	756,254	224,861	120,446	101,505	145,538	-0-	-0-	390,588,378	4.79%
1988	1,907,256	558,657	541,214	756,870	719,093	217,076	124,904	83,771	163,176	-0-	-0-	372,751,269	-4.48%
1987	1,061,309	845,388	509,595	745,416	566,317	208,462	107,924	132,442	107,473	-0-	7,766,500[C]	390,231,623	6.02%
1986	1,435,909	861,920	542,294	739,439	641,096	228,392	118,707	139,652	105,670	405,053	1,470,000[C]	368,057,837	-2.96%
1985	2,143,755	919,339	582,778	625,934	610,867	209,683	119,739	140,792	101,683	640,618	-0-	379,278,134	6.41%
1984	2,082,381	901,609	527,181	546,149	593,533	214,795	130,881	140,806	97,748	624,729	3,000,000[C]	356,437,070	5.27%
1983	1,740,069	885,639	491,053	561,579	638,100	197,236	112,119	137,751	90,557	712,248	15,351,224[C]	338,581,812	5.30%
1982	1,697,277	839,421	346,027	444,696	585,164	165,273	104,793	128,545	84,532	627,830	15,041,315[C]	321,530,587	20.58%
1981	1,588,495	659,624	346,932	410,080	530,871	143,748	76,565	115,339	71,010	541,502	9,781,587[D]	266,655,189	10.47%
1980	1,553,067	589,655	332,817	355,095	466,330	134,300	73,388	89,540	64,992	515,485	9,563,807[D]	241,389,571	-0.06%
1979	1,581,945	574,352	317,000	271,430	542,660	123,635	65,335	89,888	65,674	484,620	10,128,981[D]	241,533,801	

A) Reimbursement to local governments and schools for revenue loss due to personal property tax relief
B) $4,774,506 reimbursement to local governments and schools for personal property tax relief -- $20.0 million transfer to Workers' Compensation Fund
C) Reimbursement to local government for revenue loss due to vehicle tax relief and/or local government block grant
D) Homestead property tax relief provided general fund reimbursement directly to homeowners to partially offset property taxes paid.

hsty28

♦ GENERAL FUND HIGHER EDUCATION EXPENDITURES BY AGENCY ♦

	<----------UNIVERSITY SYSTEM UNITS---------->								<----------VOCATIONAL TECHNICAL CENTERS---------->					<-------OTHER------->		<-----TOTAL----->	
Fiscal Year	University Of Montana	Montana State University	Montana Tech/ B/Mines	Eastern Montana College	Northern Montana College	Western Montana College	Ag/Forest Experiment Stations	Cooperative Extension Service	Billings	Butte	G. Falls	Helena	Missoula	Community Colleges	CHE/[A] Regents/ Fire Trng	Total[B] General Fund	Annual % Change
Total	115.93%	148.26%	210.77%	121.28%	148.57%	123.70%	148.24%	119.27%	163.00%	191.93%	174.66%	85.65%	92.70%	59.73%	47.74%	127.15%	
Average	6.63%	7.87%	9.91%	6.84%	7.88%	6.94%	7.87%	6.76%	8.39%	9.34%	8.78%	5.29%	5.62%	3.98%	3.31%	7.08%	
1991	25,355,179	32,530,627	8,154,233	9,717,349	5,713,323	3,222,666	7,714,540	2,576,857	1,226,345	1,683,987	1,551,344	1,788,071	1,996,225	3,182,291	5,762,172	112,175,209	8.16%
1990	22,994,629	29,504,251	7,512,302	9,063,468	5,609,899	3,190,570	7,484,360	2,334,554	1,087,210	1,557,743	1,385,159	1,595,248	1,799,650	3,203,911	5,391,633	103,714,587	6.74%
1989	23,158,455	27,664,761	6,684,369	8,464,391	5,607,269	3,048,273	6,902,089	2,534,167	827,669	872,974	869,012	1,275,495	1,201,643	3,041,798	5,016,240	97,168,605	-0.03%
1988	23,324,975	28,078,345	6,618,182	8,403,004	5,511,019	3,084,480	6,848,503	2,526,384	857,136	889,692	863,563	1,393,415	1,006,225	3,046,742	4,748,229	97,199,894	15.74%
1987	20,109,931	25,055,485	6,229,251	7,904,753	4,848,795	2,499,989	6,266,360	2,095,811	738,480	713,852	723,278	1,196,971	801,086	3,040,470	1,757,267	83,981,779	-10.35%
1986	22,341,168	28,302,598	6,788,495	8,894,894	5,339,638	2,746,165	6,076,173	2,242,837	841,568	802,389	816,479	1,330,262	908,506	3,184,164	3,064,000	93,679,335	-2.59%
1985	22,549,242	28,726,964	8,029,734	8,970,854	5,439,731	2,525,311	6,618,231	2,184,973	767,984	656,263	748,057	1,254,068	1,268,967	3,326,277	3,100,938	96,167,594	3.20%
1984	22,267,038	28,017,752	7,382,270	8,680,126	4,922,450	2,464,232	6,333,797	2,137,314	684,658	648,652	590,209	1,266,938	1,284,420	3,128,240	3,381,732	93,189,828	6.07%
1983	21,689,019	26,135,842	6,451,256	7,529,137	4,331,398	2,242,644	6,276,559	2,111,760	723,926	728,481	790,825	1,422,171	1,413,311	2,643,923	3,367,836	87,858,088	15.55%
1982	18,887,539	22,143,306	5,024,034	6,990,896	3,544,212	1,962,781	5,367,634	1,838,163	627,507	680,227	700,690	1,204,306	1,200,231	2,493,459	3,367,761	76,032,746	25.30%
1981	15,305,814	16,668,762	3,569,786	5,973,977	2,968,338	1,692,379	3,803,274	1,380,108	563,578	604,308	595,803	1,039,079	1,097,484	2,080,748	3,338,694	60,682,132	11.00%
1980	13,759,431	15,147,207	3,226,478	5,291,206	2,469,436	1,433,052	3,337,130	1,206,468	481,722	595,943	583,522	994,999	1,070,234	1,940,090	3,131,093	54,668,011	10.70%
1979	11,742,339	13,103,617	2,623,921	4,391,334	2,298,455	1,440,638	3,107,730	1,175,190	466,289	576,851	564,828	963,123	1,035,948	1,992,279	3,900,310	49,382,852	

A) Includes student assistance programs.
B) See Higher Education Summary, beginning on page 91 for current unrestricted expenditure information.

♦ STATE INSTITUTIONS GENERAL FUND EXPENDITURES & POPULATIONS ♦

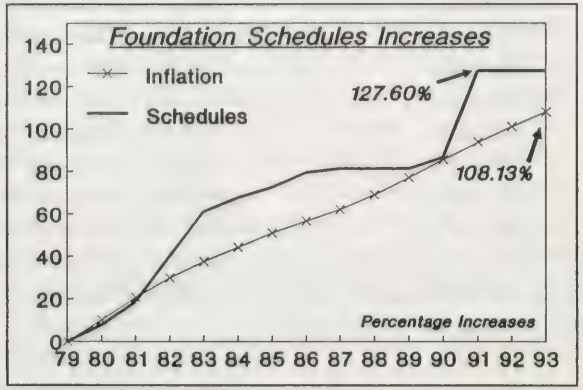
Fiscal Year	Montana Developmental Center		Center For The Aged		Eastmont Training Center		Montana State Hospital		Montana Veteran's Home		Montana State Prison		Swan River Forest Camp		Pine Hills Boy's School		Mt View Girl's School		Total	
Total	-46.94%	52.42%	-26.01%	116.54%	113.84%	485.64%	-15.42%	53.62%	-5.19%	232.99%	75.69%	155.98%	44.00%	89.26%	18.30%	78.09%	23.40%	76.06%	14.73%	84.23%
Average	-5.14%	3.57%	-2.48%	6.65%	6.54%	15.87%	-1.39%	3.64%	-0.44%	10.54%	4.81%	8.15%	3.09%	5.46%	1.41%	4.93%	1.77%	4.83%	1.15%	5.22%
1991	153	12,250,971	143	3,014,562	53	2,675,754	442	20,805,452	122	538,727	1,140	15,523,385	58	933,204	123	3,265,922	58	1,878,310	2,292	60,886,288
1990	181	12,546,531	152	2,806,344	54	2,373,633	455	19,688,465	124	512,480	1,097	15,651,108	52	891,037	137	3,033,429	52	1,787,633	2,305	59,290,660
1989	186	12,106,028	163	2,628,657	55	2,187,430	459	19,613,595	128	412,985	1,032	12,975,996	50	821,263	130	2,821,677	53	1,740,864	2,255	55,308,494
1988	195	11,804,933	169	2,616,110	54	2,150,715	466	19,284,239	132	462,329	958	12,907,461	49	803,951	129	2,854,536	53	1,631,686	2,204	54,515,961
1987	203	11,241,132	167	2,612,149	53	2,094,225	458	18,789,940	132	438,113	925	12,668,915	49	778,076	132	2,633,536	61	1,479,062	2,179	52,735,149
1986	202	10,711,416	171	2,497,287	53	2,084,529	473	17,596,933	125	441,336	907	10,740,810	51	829,228	120	2,594,334	56	1,661,606	2,158	49,157,480
1985	203	10,578,769	173	2,544,194	53	2,032,593	500	18,485,890	126	426,176	803	10,165,444	47	807,462	99	2,567,438	48	1,588,110	2,052	49,196,075
1984	202	10,376,221	176	2,415,499	54	1,934,654	520	17,876,123	110	556,409	740	9,323,689	49	787,554	88	2,510,091	39	1,423,516	1,978	47,203,754
1983	221	10,943,868	181	2,346,104	45	1,829,889	628	18,260,139	108	437,262	745	9,236,006	52	745,139	99	2,477,554	36	1,496,062	2,115	47,772,023
1982	219	9,960,574	186	2,064,651	48	1,581,513	504	16,781,936	109	364,788	698	7,399,103	50	676,570	91	2,127,998	34	1,357,726	1,939	42,314,857
1981	228	8,661,382	192	1,674,430	55	1,385,210	484	15,264,604	108	410,449	670	6,425,025	44	619,755	90	1,710,859	42	1,238,152	1,913	37,389,868
1980	253	8,131,288	195	1,560,319	56	1,288,263	493	13,848,327	122	226,722	668	6,263,004	46	485,840	89	1,587,230	43	1,115,396	1,965	34,506,390
1979	289	8,037,538	193	1,392,171	25	456,894	522	13,543,387	129	161,787	649	6,064,342	40	493,074	104	1,833,908	47	1,066,829	1,998	33,049,929
	ADP*	-$-	ADP	-$-	ADP	-$-	ADP	-$-	ADP	-$-	ADP	-$-	ADP	-$-	ADP	-$-	ADP	-$-	ADP	-$-

* Average Daily Population (from Department of Corrections and Human Services records)

♦ FISCAL 1991 GENERAL FUND EXPENDITURES RANKED BY AGENCY ♦

Rank	Agency	Fiscal 1991	Cumulative $ Expended	Cumulative % Expended	Rank	Agency	Fiscal 1991	Cumulative $ Expended	Cumulative % Expended
1	Higher Education	$112,175,209	$112,175,209	24.51%	19	School for the Deaf & Blind	$2,635,062	$439,348,662	96.01%
2	Department of Social & Rehab. Services	88,787,438	200,962,647	43.92%	20	Legislative Council	2,629,893	441,978,555	96.58%
3	Department of Corr. & Human Services	68,354,980	269,317,627	58.85%	21	Office of the Governor	2,576,373	444,554,928	97.15%
4	Public Schools Distribution	41,975,530	311,293,157	68.03%	22	State Auditor	2,305,603	446,860,531	97.65%
5	Department of Family Services	24,127,113	335,420,269	73.30%	23	Public Service Commission	1,807,975	448,668,507	98.05%
6	Tax Relief	18,335,619	353,755,888	77.30%	24	Department of Agriculture	1,538,608	450,207,115	98.38%
7	Department of Revenue	18,275,372	372,031,260	81.30%	25	Historical Society	1,174,506	451,381,621	98.64%
8	General Fund Debt Service	11,672,354	383,703,614	83.85%	26	Legislative Auditor	1,088,384	452,470,005	98.88%
9	Office of the Attorney General *	11,141,193	394,844,808	86.28%	27	Department of Labor and Industry	1,083,988	453,553,993	99.11%
10	Department of State Lands	10,216,808	405,061,616	88.52%	28	Secretary of State	942,643	454,496,636	99.32%
11	Department of Commerce	5,619,902	410,681,517	89.74%	29	Library Commission	896,105	455,392,741	99.51%
12	Supreme/District Courts	4,901,698	415,583,216	90.82%	30	Legislative Fiscal Analyst	813,063	456,205,804	99.69%
13	Department of Natural Resources	4,430,944	420,014,160	91.78%	31	Department of Livestock	805,457	457,011,262	99.87%
14	Department of Administration	3,853,303	423,867,462	92.63%	32	Environmental Quality Council	252,295	457,263,556	99.92%
15	Department of Health & Env. Sciences	3,648,332	427,515,794	93.42%	33	Montana Arts Council	125,803	457,389,359	99.95%
16	Montana Senate & House	3,459,921	430,975,716	94.18%	34	Commissioner of Political Practices	116,961	457,506,321	99.98%
17	Office of Public Instruction	2,989,725	433,965,441	94.83%	35	Board of Education	105,859	457,612,180	100.00%
18	Department of Military Affairs	2,748,159	436,713,600	95.43%					
* Includes Department of Justice, Highway Traffic Safety and Board of Crime Control					Total		$457,612,180		

State general fund is appropriated for special education, transportation, school lunch, vocational education, and adult education programs in the public school system. Additional state funding is provided to public schools from the school equalization account (SEA), into which earmarked revenues are deposited. Payments from the SEA are based on the number of students in district schools and the per student allowance (foundation schedules) authorized by the legislature.



Foundation schedules increased 127.60 percent from 1979 through 1993 - an average annual increase of 6.05 percent. During the same period, inflation is estimated to increase 5.38 percent annually. As the graph shows, increases in foundation schedules varied widely throughout the period.

The table below shows the annual percentage increase in foundation schedules and inflation from 1979 through 1993.

Foundation Schedules and Inflation Increases

Fiscal Year	Schedules	Inflation
1993	0.00%	3.51%
1992	0.00%	3.71%
1991	21.82%	4.42%
1990	3.00%	4.78%
1989	0.00%	4.81%
1988	0.00%	4.31%
1987	1.00%	3.43%
1986	4.00%	3.74%
1985	3.00%	4.75%
1984	4.00%	4.84%
1983	15.00%	5.84%
1982	18.00%	7.68%
1981	10.00%	9.58%
1980	8.00%	10.15%
Average Annual Increase	6.05%	5.38%

The large foundation schedule increase in 1991 was primarily a reallocation between state and local school district support. Data compiled by the Office of Public Instruction (OPI) show that, on average, school districts general fund budgets increased less than 5.00 percent between 1990 and 1991.

From 1979 through 1991, expenditures from the SEA exceeded revenues by $68.44 million as shown in the table below. The table includes both current year financial activities and prior year revenue and expenditure adjustments recorded in SBAS, but does not include state general fund transfers to the account.

School Equalization Account Revenues & Expenditures

Fiscal Year	* Revenues	* Expenditures	Difference
1991	$ 350,743,407	$ 367,029,714	-$16,286,307
1990	254,254,602	261,970,666	-7,716,064
1989	253,349,214	269,313,545	-15,964,331
1988	269,234,097	263,514,202	5,719,895
1987	232,746,785	238,150,790	-5,404,005
1986	226,256,400	252,450,415	-26,194,015
1985	231,370,352	230,540,673	829,679
1984	210,053,280	222,222,169	-12,168,889
1983	194,283,168	223,832,593	-29,549,425
1982	190,357,816	187,964,425	2,393,391
1981	187,400,914	158,781,353	28,619,560
1980	152,930,338	150,603,619	2,326,719
1979	145,912,135	140,959,966	4,952,169
Total **	$2,898,892,507	$2,967,334,131	-$68,441,623

* Includes both current and prior year financial activities.
** Excludes $86.79 million state general fund transferred to the SEA during the period.

Although SEA expenditures exceeded revenues in seven of thirteen years during the period, the SEA ending fund balance actually increased from 1979 to 1991. The following table shows the SEA cumulative revenue/expenditure imbalance during the period, the increase in the SEA ending fund balance from 1979 to 1991, and other financial transactions and/or adjustments made to the account.

SEA Cumulative Financial Activities From 1979 through 1991

Financial Activities	Amount
Expenditures Over Revenues	$68,441,623
SEA Fund Balance Increase	9,778,469
Total	78,220,092
Transfers From Education Coal Trust	48,487,765
School Trust Earnings Accounting Change *	24,600,000
Fund Balance Adjustments	5,132,327
Total	$78,220,092

* In 1985, additional revenues were recorded due to an accounting change.

The table on the next page shows annual SEA current revenues by type, state general fund and education coal trust transfers to the SEA, and annual prior year revenue activities in the account.

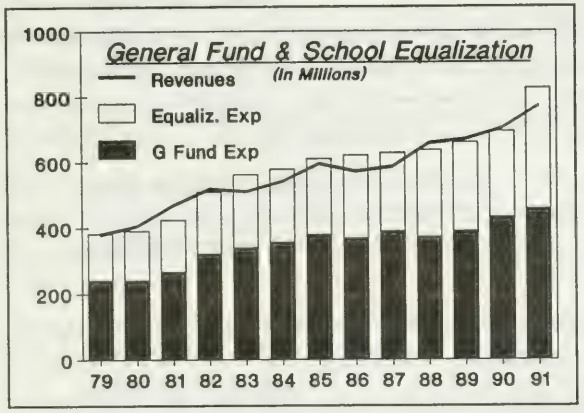
♦ SCHOOL EQUALIZATION ACCOUNT REVENUES ♦

Fiscal Year	U.S. Mineral Royalties	Individual Income Taxes	Corporation Taxes	Coal Severance Tax	Education Trust Interest	School Trust Income	Equalization Mill Levy	Lottery[A] Profits	Coal Trust Earnings	Other Revenues	Total Current Revenues	Annual % Change	Education Trust Transfers	General Fund Transfers	Prior Year Revenues
	<----------CURRENT REVENUES----------											---------->	<--------OTHER TRANSACTIONS-------->		
Total	325.88%	227.91%	97.73%	79.66%	NA	109.47%	109.41%	-49.85%	NA	NA	140.38%		NA	NA	NA
Average	12.83%	10.40%	5.85%	5.00%	NA	6.36%	6.35%	-20.55%	NA	NA	7.58%		NA	NA	NA
1991	21,928,394	115,933,687[B]	17,841,428	5,752,194	-0-	35,865,505	141,865,570[C]	4,200,337	7,037,487[D]	317,760	350,742,362	37.95%	-0-	-0-	1,045
1990	20,240,644	92,787,256	18,844,917	2,579,080	713,114[E]	34,706,901	80,071,392	4,168,858	-0-	142,422[F]	254,254,583	0.13%	14,487,765[E]	-0-	19
1989	20,727,404	84,290,457	12,964,221	9,836,668	1,160,469	32,165,382	90,011,845	2,774,692	-0-	-0-	253,931,138	-4.38%	24,650,000	-0-	-581,924
1988	26,327,798	76,494,683	10,557,529	14,215,851	3,430,171	34,078,544	92,090,176	8,375,894	-0-	-0-	265,570,646	14.42%	9,350,000[G]	-0-	3,663,451
1987	23,433,021[H]	48,669,237	7,688,518	10,104,150	9,401,931	35,529,619	97,282,942	-0-	-0-	-0-	232,109,419	4.73%	-0-	15,704,823	637,366
1986	12,629,639	43,054,033	13,236,255	4,210,861	6,652,738	37,301,053	104,535,104	-0-	-0-	-0-	221,619,683	-4.22%	-0-	4,654,304	4,636,717
1985	14,817,634	45,264,290	14,319,379	4,587,443	6,587,139	37,450,661	108,359,879	-0-	-0-	-0-	231,386,424	9.20%	-0-	15,297,669	-16,072
1984	14,948,556	42,586,587	8,026,240	4,141,172	5,107,578	36,982,835	100,100,075[I]	-0-	-0-	-0-	211,893,042	10.42%	-0-	12,260,000	-1,839,762
1983	11,543,027	37,950,067	8,099,084	4,002,249	4,581,779	36,398,297	85,743,170	-0-	-0-	3,571,967	191,889,640	0.80%	-0-	-0-	2,393,528
1982	9,693,122	35,950,822	10,247,808	4,309,342	2,376,417	47,248,048	80,532,297	-0-	-0-	-0-	190,357,856	1.58%	-0-	-0-	-40
1981	7,380,404	36,509,072	12,094,826	3,520,751	1,172,659	48,265,782	73,744,459	-0-	-0-	4,706,781[J]	187,394,734	22.56%	-0-	14,547,153	6,180
1980	5,146,239	33,746,825	10,413,444	5,210,070	582,852	21,882,375	66,557,935	-0-	-0-	9,366,769[J]	152,906,509	4.79%	-0-	13,320,000	23,829
1979	5,148,923	35,355,186	9,022,914	3,201,679	-0-	17,122,330	67,749,417	-0-	-0-	8,311,686[J]	145,912,135		-0-	11,010,000	-0-

A) HB 28, June 1989 special session, reallocated lottery profits from teachers' retirement equalization to the SEA, effective 1991.
B) HB 28, June 1989 special session, increased the allocation of individual income tax to the SEA from 33.2 percent in 1990 to 41.3 percent in 1991.
C) HB 28, June 1989 special session, made the 10 mill district permissive levy mandatory as part of the 55 mill county levy. It also imposed an additional 40 mill state-wide levy for school equalization. (Revenues from the 10 mill district permissive levy were not recorded in SBAS prior to 1991.)
D) HB 28, June 1989 special session, allocated 15% of the permanent coal trust earnings to the equalization account.
E) HB 28, June 1989 special session, abolished the education coal trust and appropriated any funds remaining in the education trust as of June 30, 1990 to the equalization account.
F) HB 28, June 1989 special session, allowed the SEA to retain its investment earnings.
G) HB 904, 1987 session, appropriated $34.0 million from the education trust to the equalization account.
H) Until 1987, U.S. Royalties revenues were allocated to highways and the SEA. Beginning in 1987, all U.S. Royalties were allocated to the SEA.
I) SB 94, 1983 session, increased the school equalization levy from 40 to 45 mills, effective 1984.
J) Federal revenue sharing was transferred to the equalization account from 1979 through 1982.

Revenue & Expenditure Imbalances

The general fund and school equalization account (SEA) share three major revenue sources: 1) personal and corporate income taxes; 2) permanent coal trust earnings; and 3) the coal severance tax. While changing the allocation of the common revenues between the two accounts - as occurred in 1991 - may increase revenues in one account and decrease revenues in the other, there is no net impact on the combined accounts' ending fund balances. If SEA revenues are insufficient to fund legislatively approved foundation schedules, general fund is transferred to the SEA to assure adequate funding.



General fund/SEA expenditures exceeded combined revenues in seven of thirteen years from 1979 through 1991 as shown in the graph at left. Combined expenditures increased at an average annual rate of 6.61 percent during the period, while combined revenues increased 6.06 percent annually.

The following table shows general fund/SEA revenues and expenditures each year of the period and the yearly imbalance in each. The amounts shown include both current year financial activity and prior year revenue and expenditure adjustments recorded in SBAS.

General Fund/SEA Revenues & Expenditures

Year	* Revenues	* Expenditures	Difference
1991	$ 774,052,086	$ 823,810,791	-$49,758,705
1990	703,685,298	691,671,334	12,013,964
1989	671,492,322	659,173,594	12,318,728
1988	661,213,748	635,650,313	25,563,435
1987	589,050,293	628,573,972	-39,523,678
1986	581,458,872	621,446,418	-39,987,546
1985	600,215,937	607,682,280	-7,466,343
1984	539,033,587	578,836,051	-39,802,464
1983	521,531,146	563,846,355	-42,315,209
1982	517,967,297	507,951,800	10,015,497
1981	468,733,989	422,344,792	46,389,197
1980	406,481,070	390,767,642	15,713,429
1979	381,007,083	382,106,387	-1,099,305
Total	$7,415,922,728	$7,513,861,729	-$97,939,001

* Includes both current and prior year financial activities.

Although combined general fund/SEA expenditures exceeded revenues in seven of thirteen years during the period, the ending fund balance in both accounts actually increased from 1979 to 1991. The following table shows the general fund/SEA cumulative revenue/expenditure imbalance during the period, the increase in the combined ending fund balances from 1979 to

1991, and other financial transaction and/or adjustments made to the accounts.

General Fund/SEA Cumulative Financial Activities 1979 Through 1991

Financial Activities	Amount
Expenditures Over Revenues	$ 97,939,001
Ending Fund Balance Increases	36,020,974
Total	133,959,975
Transfers From Other Accounts	96,957,765
School Trust Earnings Accounting Change *	24,600,000
Fund Balance Adjustments	12,402,210
Total	$133,959,975

* In 1985, additional revenues were recorded due to an account change.

The following table shows accounts from which transfers were made to the general fund/SEA, the amount of funds transferred, and the year in which the transfer was made.

Transfers From Other Accounts To General Fund/SEA

Transferred From	Amount	Year
Coal Education Trust	$83,487,765	1987-1990
Capitol Renovation Account	5,140,000	1987
Social Security Account	2,000,000	1986
Local Impact Account	1,680,000	1986/87
Alternative Energy Account	1,350,000	1986/87
MCA Account	700,000	1987/88
Crime Victims Account	600,000	1986/87
Junk Vehicle Account	500,000	1987
SRS Unreconciled Account	1,500,000	1991
Total	$96,957,765	

Non-recurring Revenues & Expenditures

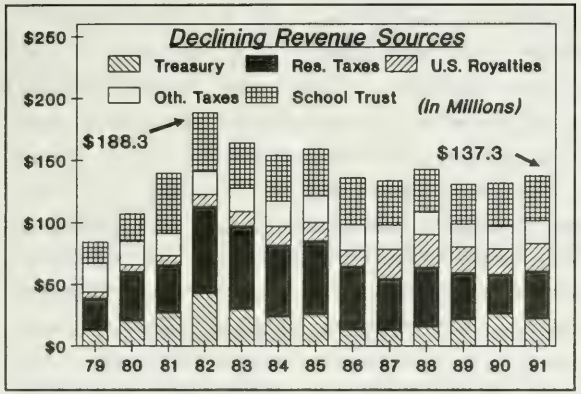
From 1979 through 1991, there were several large expenditures made, which while contributing to the revenue/expenditure imbalance during the period, have not become a permanent part of the expenditure base. Likewise, several revenue sources collected during the period are no longer available. The following table shows major, identifiable non-recurring revenues and expenditures during the period, and the years in which the revenues were collected and/or the expenditures made.

Non-recurring Revenues & Expenditures

Transaction Type	Amount	Year
Revenues:		
Education Trust Interest	$ 63,324,244	1980-1990
Federal Revenue Sharing	22,385,237	1979-1981
Quarterly Tax Payments *	28,500,000	1988-1991
Youth Treatment Center Sale	3,377,750	1987
Additional Liquor Profits **	3,750,000	1991
Total Non-recurring Revenues	121,337,231	
Expenditures:		
Homestead Tax Relief	29,474,376	1979-1981
Vehicle Tax Relief	96,586,118	1982-1987
Transfers To Capital Projects	7,142,100	1979,1983
Transfers To Highways	22,000,000	1982,1983
Transfers To Workers' Compensation	20,000,000	1990
Total Non-recurring Expenditures	$175,202,594	

* Estimated increase in insurance premium and corporate income taxes.
** Estimated

Declining Revenue Sources



Collections from several major revenue sources allocated to the general fund and SEA accounts were actually less in 1991 than they were earlier in the period as shown in the graph at left. Total collections from these sources peaked at $188.32 million in 1982, but had declined to $137.31 million in 1991. In 1982, these revenue sources contributed 36.30 percent of all revenues deposited in the general fund/SEA. In 1991, these sources accounted for only 17.81 percent of total revenues deposited in the accounts.

U.S. mineral royalties - Since 1987, all U.S. mineral royalties have been deposited in the SEA. These revenues accounted for $26.33 million of SEA deposits in 1988, but contributed only $21.93 million to the account in 1991.

Natural resource taxes - Natural resource tax collections (taxes on coal, oil, natural gas and metal extraction) contributed $70.64 million to the general fund/SEA in 1982, but accounted for only $38.45 million of revenues deposited in the accounts in 1991. With the exception of the metal mines tax, all natural resource tax collections deposited in the two accounts in 1991 were less than they were at some time during the period.

Treasury fund investments - All investment earnings not earmarked for other accounts is deposited in the general fund. The amount of the earnings fluctuates, depending upon interest rates and the investable balances in the accounts. Treasury fund investment earnings contributed $42.44 million in general fund revenues in 1982, but these investments yielded only $22.31 million to the general fund in 1991.

School trust earnings - School trust earnings include investment earnings on the trust account's fund balance and royalties, rentals and leases on state land. In 1981, trust earnings contributed $48.27 million in revenues to the SEA. Trust earnings accounted for $35.87 million of SEA revenues in 1991.

Other taxes - In addition to natural resource tax collections which have declined during the period, there are four other taxes deposited in the general which generated less revenues in 1991 than they did at some point during the period: 1) cigarette taxes; 2) alcoholic beverage taxes; 3) public contractor taxes; and 4) freight line taxes. While these taxes contributed $21.67 million to the general fund in 1985, they accounted for only $18.76 million of general fund revenues in 1991.

The table on the next page shows major general fund/SEA revenues from 1979 through 1991.

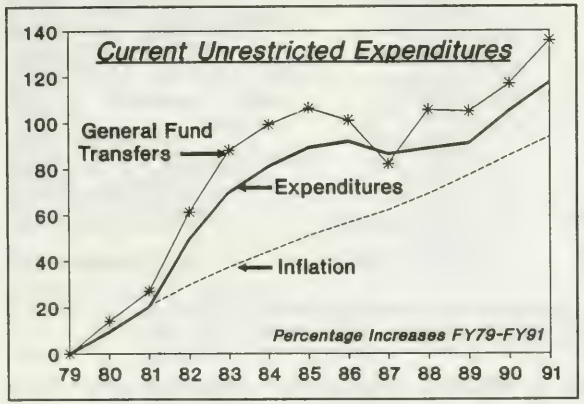
♦ GENERAL FUND & SCHOOL EQUALIZATION ACCOUNT REVENUES ♦

Fiscal Year	Individual Income Taxes	Equalization Mill Levy	Corporation Taxes	Coal Trust Earnings	Licenses/ Permits	Natural Resource Taxes	School Trust Income	Other Investment Earnings	U.S. Mineral Royalties	State Inst. Reimbursement	Inheritance Taxes	Cigarette/ Tobacco Taxes	Alcoholic Beverage Taxes	Liquor Operations Profits	Other[A] Revenues	Total Revenues	Annual % Change
Total	100.08%	109.40%	73.38%	533.25%	140.71%	48.40%	109.47%	75.44%	325.88%	194.16%	43.91%	11.03%	-4.45%	7.64%	30.34%	102.50%	
Average	5.95%	6.35%	4.69%	20.27%	7.59%	3.34%	6.36%	4.80%	12.83%	9.41%	3.08%	0.88%	-0.38%	0.62%	2.23%	6.06%	
1991	282,960,086	141,865,570	62,576,264	46,999,389	39,699,587	38,445,081	35,865,505	22,306,563	21,928,394	14,141,347	9,339,854	9,312,878	7,857,655	7,750,000	29,950,830	770,999,004	9.80%
1990	279,642,961	80,071,392	75,379,667	44,830,282	36,617,832	32,392,030	34,706,901	25,869,862	20,240,644	12,285,120	9,049,129	9,431,703	7,528,478	3,500,000	30,670,351	702,216,353	4.82%
1989	265,539,814	90,011,845	51,856,884	40,806,026	37,528,441	38,158,814	32,165,382	21,313,862	20,727,404	12,102,046	10,091,548	9,665,302	7,546,766	3,600,000	28,804,779	669,918,914	1.79%
1988	243,768,721	92,090,176	42,230,119	36,754,944	47,204,751	48,249,080	34,078,544	15,732,130	26,327,798	11,354,873	8,745,457	9,767,905	7,507,359	3,633,000	30,682,127	658,126,985	12.24%
1987	194,676,947	97,282,942	30,754,073	46,256,404	32,790,361	41,973,639	35,529,619	12,827,064	23,433,021[B]	10,348,031	7,212,092	10,206,928	7,852,892	5,000,000	30,189,034	586,333,047	2.55%
1986	172,216,130	104,535,104	52,945,022	32,443,208	31,121,972	51,368,538	37,301,053	13,300,609	12,629,639	10,367,346	8,364,764	10,615,284	8,070,935	4,500,000	21,967,389	571,746,992	-3.96%
1985	181,057,157	108,359,879	57,277,517	24,299,902	26,446,289	59,588,849	37,450,661	25,558,843	14,817,634	8,901,545	7,656,622	11,006,680	7,996,892	4,466,000	20,450,607	595,335,077	9.89%
1984	170,346,345	100,100,075	32,104,963	18,947,636	24,164,112	58,117,939	36,982,835	23,542,999	14,948,556	5,321,744	5,960,471	10,214,157	8,524,925	5,782,000	26,681,494	541,740,251	6.06%
1983	151,800,311	85,743,170	32,396,339	18,466,762	22,535,418	67,172,420	36,398,297	29,918,421	11,543,027	7,794,331	6,398,489	8,305,115	8,691,416	4,500,000	19,104,359	510,767,873	-1.54%
1982	143,803,751	80,532,297	40,991,293	11,542,421	21,661,961	70,641,701	47,248,048	42,442,555	9,693,122	7,698,838	7,680,529	8,719,570	8,517,199	5,750,000	11,851,002	518,774,288	10.60%
1981	146,036,287	73,744,459	48,379,304	7,421,902	17,892,093	39,147,093	48,265,782	26,581,071	7,380,404	7,125,117	6,195,069	8,606,446	8,490,953	7,499,113	16,280,824	469,045,917	15.51%
1980	134,987,298	66,557,935	41,653,776	-0-	18,503,159	39,899,736	21,882,375	20,696,128	5,146,239	5,279,017	8,537,242	8,533,265	8,293,650	5,500,887	20,589,215	406,059,922	6.65%
1979	141,420,747	67,749,417	36,091,655	-0-	16,492,868	25,905,577	17,122,330	12,714,971	5,148,923	4,807,287	6,490,196	8,387,965	8,223,667	7,200,000	22,978,425	380,734,027	

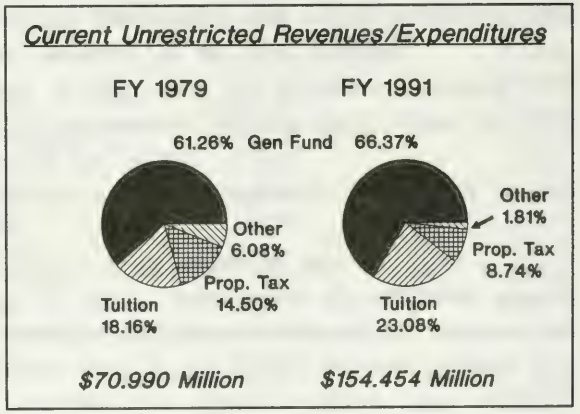
A) Includes lottery profits, other taxes, fines/forfeitures, sales, rentals, and service charges.
B) Until 1987, U.S. royalties revenues were allocated to the highways and the SEA. Beginning in 1987, all U.S. Royalties were allocated to the SEA.

♦ HIGHER EDUCATION REVENUE & EXPENDITURE SUMMARY ♦

While the office of the Commissioner of Higher Education (CHE) spends directly from the state general fund, the university units and vocational technical centers spend from a current unrestricted account into which state general fund is transferred. Although the general fund is the single largest revenue source funding the accounts, other revenues sources, such as student tuition/fees and the statewide property tax levies, also contribute a sizeable amount. If these non-general fund revenue sources fail to keep pace with expenditures from current unrestricted accounts, general fund transfers to the accounts increase more rapidly than expenditures from the accounts as shown in the graph below.



General fund transfers into current unrestricted accounts increased from $43.49 million in 1979 to $102.51 million in 1991 - an average annual increase of 7.41 percent annually. In contrast, expenditures from current unrestricted account increased at an annual rate of 6.69 percent during the period - increasing from $70.99 million in 1979 to $154.45 million in 1991. Inflation increased at an annual rate of 5.67 percent during the same period. Since 1979, there has been a significant change in the mixture of revenues deposited in the current unrestricted accounts as shown in the graph below.



State general fund transfers increased from 61.26 percent of total current unrestricted expenditures in 1979 to 66.37 percent of the total in 1991. Student tuition/fee revenues increased from 18.16 percent of total expenditures in 1979 to 23.08 percent of the total in 1991. In contrast, revenues from property taxes levied to support higher education units decreased from 14.50 percent of current unrestricted expenditures in 1979 to 8.74 percent in 1991.

Other current unrestricted revenues decreased from 6.08 percent of total expenditures in 1979 to 1.81 percent in 1991 for two primary reasons: 1) federal revenues deposited in the accounts actually declined from 1979 to 1991; and 2) federal indirect cost recoveries (federal reimbursement for costs of administering federal programs) were no longer deposited in the accounts in 1991.

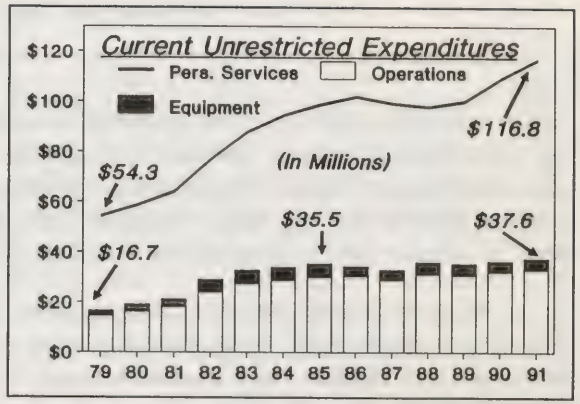
Current unrestricted expenditures by type

The following table shows all 1979 and 1991 higher education expenditures from current unrestricted accounts by second level category, the average annual percentage increase of each category during the period, and the average annual rate of inflation. The amounts shown do not include prior year expenditure adjustments recorded in SBAS.

Current Unrestricted Account Expenditures By Type

Expenditure Type	Fiscal 1979	Fiscal 1991	Annual Increase
Personal Services	$54,313,367	$116,845,124	6.59%
Contracted Services	3,705,446	9,627,612	8.28%
Supplies & Materials	2,517,995	3,800,724	3.49%
Communications	1,847,254	2,634,002	3.00%
Travel	1,217,568	2,159,877	4.89%
Rent	342,030	761,743	6.90%
Utilities	2,206,461	5,846,312	8.46%
Repairs & Maintenance	1,552,086	2,927,030	5.43%
Other Operations	1,142,307	5,331,710	13.70%
Equipment	2,065,455	4,492,093	6.69%
Capital Expenditures	79,855	27,335	-8.55%
Total	$70,990,125	$154,453,562	6.69%
Average Annual Inflation			5.67%

The following graph shows annual personal services, operations and equipment expenditures from current unrestricted accounts.



Personal services expenditures increased from $54.31 million in 1979 to $116.85 million in 1991 - an average annual increase of 6.59 percent. Combined operations and equipment expenditures increased 7.01 percent annually during the period - increasing from $16.68 million in 1979 to $37.61 million in 1991. However, most of the growth occurred between 1979 and 1985. Combined operations and equipment expenditures increased only $2.15 million from 1985 to 1991. Expenditures for equipment declined from $5.28 million in 1985 to $4.49 million in 1991.

Current unrestricted expenditures were significantly impacted by at least two events occurring during the period:

1) Personal services expenditures increased $23.73 million, or 36.98 percent, from 1981 to 1983 after the legislature authorized large state employee pay increases for the 1983 biennium.

2) Current unrestricted expenditures were slightly less in 1988 than they were in 1985 - largely due to budget actions taken by the governor and legislature to address serious revenue shortfalls.

Current unrestricted expenditures by agency

The table below shows 1979 and 1991 current unrestricted account expenditures by agency, the average annual percentage increase for each agency, and the average annual rate of inflation.

Current Unrestricted Account Expenditures By Agency

Agency	Fiscal 1979	Fiscal 1991	Annual Increase
University of Montana	$20,815,452	$42,752,586	6.18%
Montana State University	23,424,835	50,345,607	6.58%
Montana Tech/Bureau of Mines	4,147,674	11,180,615	8.61%
Eastern Montana College	7,269,557	15,388,085	6.45%
Northern Montana College	3,231,778	8,385,684	8.27%
Western Montana College	2,097,879	4,770,905	7.09%
Experiment Stations	3,171,872	7,854,169	7.85%
Cooperative Extension Service	1,175,150	2,635,130	6.96%
Billings Vocational Center	961,693	1,868,044	5.69%
Butte Vocational Center	856,036	1,664,374	5.70%
Great Falls Vocation Center	871,182	2,264,840	8.29%
Helena Vocational Center	1,411,333	2,512,699	4.92%
Missoula Vocational Center	1,555,683	2,830,823	5.12%
Total	$70,990,125	$154,453,562	6.69%
Average Annual Inflation			5.67%

The table below shows agency current unrestricted account expenditures as a percentage of total current unrestricted expenditures in 1979 and 1991.

Current Unrestricted Account Expenditures By Percent Of Total

Agency	% Of Total 1979	% Of Total 1991
Montana State University	33.00%	32.60%
University of Montana	29.32%	27.68%
Eastern Montana College	10.24%	9.96%
Montana Tech/Bureau of Mines	5.84%	7.24%
Northern Montana College	4.55%	5.43%
Experiment Stations	4.47%	5.09%
Western Montana College	2.96%	3.09%
Missoula Vocational Center	2.19%	1.83%
Cooperative Extension Service	1.66%	1.71%
Helena Vocational Center	1.99%	1.63%
Great Falls Vocational Center	1.23%	1.47%
Billings Vocational Center	1.35%	1.21%
Butte Vocational Center	1.21%	1.08%
Total	100.00%	100.00%

The tables on the next five pages show: 1) annual higher education general fund expenditures by agency; 2) annual current unrestricted account expenditures by type and agency; 3) annual student tuition and fee revenues deposited in current unrestricted accounts; and 4) annual student enrollment in units of higher education.

♦ GENERAL FUND HIGHER EDUCATION EXPENDITURES BY ENTITY ♦

	<----------UNIVERSITY SYSTEM UNITS---------->								<----------VOCATIONAL TECHNICAL CENTERS---------->					<-------OTHER------->		<-----TOTAL----->	
Fiscal Year	University Of Montana	Montana State University	Montana Tech/ B/Mines	Eastern Montana College	Northern Montana College	Western Montana College	Ag/Forest Experiment Station	Cooperative Extension Service	Billings	Butte	G. Falls	Helena	Missoula	Community Colleges	CHE/[A] Regents/ Fire Trng	Total General Fund	Annual % Change
Total	115.93%	148.26%	210.77%	121.28%	148.57%	123.70%	148.24%	119.27%	163.00%	191.93%	174.66%	85.65%	92.70%	59.73%	47.74%	127.15%	
Average	6.63%	7.87%	9.91%	6.84%	7.88%	6.94%	7.87%	6.76%	8.39%	9.34%	8.78%	5.29%	5.62%	3.98%	3.31%	7.08%	
1991	25,355,179	32,530,627	8,154,233	9,717,349	5,713,323	3,222,666	7,714,540	2,576,857	1,226,345	1,683,987	1,551,344	1,788,071	1,996,225	3,182,291	5,762,172	112,175,209	8.16%
1990	22,994,629	29,504,251	7,512,302	9,063,468	5,609,899	3,190,570	7,484,360	2,334,554	1,087,210	1,557,743	1,385,159	1,595,248	1,799,650	3,203,911	5,391,633	103,714,587	6.74%
1989	23,158,455	27,664,761	6,684,369	8,464,391	5,607,269	3,048,273	6,902,089	2,534,167	827,669	872,974	869,012	1,275,495	1,201,643	3,041,798	5,016,240	97,168,605	-0.03%
1988	23,324,975	28,078,345	6,618,182	8,403,004	5,511,019	3,084,480	6,848,503	2,526,384	857,136	889,692	863,563	1,393,415	1,006,225	3,046,742	4,748,229	97,199,894	15.74%
1987	20,109,931	25,055,485	6,229,251	7,904,753	4,848,795	2,499,989	6,266,360	2,095,811	738,480	713,852	723,278	1,196,971	801,086	3,040,470	1,757,267	83,981,779	-10.35%
1986	22,341,168	28,302,598	6,788,495	8,894,894	5,339,638	2,746,165	6,076,173	2,242,837	841,568	802,389	816,479	1,330,262	908,506	3,184,164	3,064,000	93,679,335	-2.59%
1985	22,549,242	28,726,964	8,029,734	8,970,854	5,439,731	2,525,311	6,618,231	2,184,973	767,984	656,263	748,057	1,254,068	1,268,967	3,326,277	3,100,938	96,167,594	3.20%
1984	22,267,038	28,017,752	7,382,270	8,680,126	4,922,450	2,464,232	6,333,797	2,137,314	684,658	648,652	590,209	1,266,938	1,284,420	3,128,240	3,381,732	93,189,828	6.07%
1983	21,689,019	26,135,842	6,451,256	7,529,137	4,331,398	2,242,644	6,276,559	2,111,760	723,926	728,481	790,825	1,422,171	1,413,311	2,643,923	3,367,836	87,858,088	15.55%
1982	18,887,539	22,143,306	5,024,034	6,990,896	3,544,212	1,962,781	5,367,634	1,838,163	627,507	680,227	700,690	1,204,306	1,200,231	2,493,459	3,367,761	76,032,746	25.30%
1981	15,305,814	16,668,762	3,569,786	5,973,977	2,968,338	1,692,379	3,803,274	1,380,108	563,578	604,308	595,803	1,039,079	1,097,484	2,080,748	3,338,694	60,682,132	11.00%
1980	13,759,431	15,147,207	3,226,478	5,291,206	2,469,436	1,433,052	3,337,130	1,206,468	481,722	595,943	583,522	994,999	1,070,234	1,940,090	3,131,093	54,668,011	10.70%
1979	11,742,339	13,103,617	2,623,921	4,391,334	2,298,455	1,440,638	3,107,730	1,175,190	466,289	576,851	564,828	963,123	1,035,948	1,992,279	3,900,310	49,382,852	

A) Includes student assistance programs.

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♦ CURRENT UNRESTRICTED EXPENDITURES BY TYPE ♦

Fiscal Year	Personal Services	Contracted Services	Supplies/ Materials	Communications	Travel	Rent	Utilities	Repairs/ Maintenance	Other Operations	Equipment	Capital Expenditures	Total Expenditures	Annual % Change
Total	115.13%	159.82%	50.94%	42.59%	77.39%	122.71%	164.96%	88.59%	366.63%	117.49%	-65.77%	117.57%	
Average	6.59%	8.28%	3.49%	3.00%	4.89%	6.90%	8.46%	5.43%	13.70%	6.69%	-8.55%	6.69%	
1991	116,845,124	9,627,612	3,800,724	2,634,002	2,159,877	761,743	5,846,312	2,927,030	5,331,710	4,492,093	27,335	154,453,562	6.00%
1990	109,233,720	9,250,961	3,718,440	2,621,988	2,113,532	782,199	5,588,402	3,507,876	4,678,853	4,217,707	742	145,714,420	7.42%
1989	100,117,442	7,587,693	3,891,348	2,622,180	2,213,255	820,538	5,568,888	3,725,419	4,418,716	4,668,905	19,558	135,653,942	1.17%
1988	97,984,400	7,870,689	3,669,189	2,676,240	2,203,006	801,823	5,007,782	4,282,499	4,185,678	4,809,759	593,255	134,084,320	1.34%
1987	99,294,005	7,261,975	3,298,557	2,396,691	1,967,539	641,840	4,984,616	3,724,575	4,504,981	4,035,133	201,149	132,311,061	-2.87%
1986	101,968,031	7,142,751	3,901,303	2,512,726	2,284,686	883,424	5,318,705	4,400,991	4,095,926	3,650,795	64,353	136,223,691	1.45%
1985	98,819,650	7,071,585	4,249,150	2,486,026	2,360,674	719,597	5,372,547	3,989,358	3,845,241	5,284,421	76,868	134,275,117	4.45%
1984	94,573,038	7,062,975	4,359,686	2,296,385	2,301,108	808,124	4,757,616	3,457,863	3,408,340	5,262,421	270,649	128,558,205	6.56%
1983	87,894,856	6,225,943	4,240,358	2,770,703	2,141,577	715,670	4,411,554	3,912,456	2,813,753	5,337,529	176,287	120,640,686	13.72%
1982	77,002,305	5,669,537	3,671,466	2,629,807	1,907,616	456,373	4,349,885	3,059,460	2,213,899	4,961,792	163,308	106,085,448	24.19%
1981	64,167,449	4,291,982	2,917,025	2,069,957	1,492,503	409,477	3,370,029	1,969,439	1,511,976	3,166,969	54,213	85,421,019	9.96%
1980	58,692,915	3,946,705	2,588,155	1,877,400	1,317,628	410,081	2,928,928	1,747,995	1,468,385	2,687,655	19,932	77,685,779	9.43%
1979	54,313,367	3,705,446	2,517,995	1,847,254	1,217,568	342,030	2,206,461	1,552,086	1,142,607	2,065,455	79,855	70,990,125	

♦ CURRENT UNRESTRICTED EXPENDITURES BY AGENCY ♦

Fiscal Year	University Of Montana	Montana State University	Montana Tech/ B/Mines	Eastern Montana College	Northern Montana College	Western Montana College	Ag/Forest Experiment Station	Cooperative Extension Service	Billings	Butte	G. Falls	Helena	Missoula	Total Unrestricted Expenditures	Annual % Change
	<----------UNIVERSITY SYSTEM---------->								<----------VOCATIONAL TECHNICAL CENTERS---------->					<-------TOTAL------->	
Total	105.39%	114.92%	169.56%	111.68%	159.48%	127.42%	147.62%	124.24%	94.25%	94.43%	159.97%	78.04%	81.97%	117.57%	
Average	6.18%	6.58%	8.61%	6.45%	8.27%	7.09%	7.85%	6.96%	5.69%	5.70%	8.29%	4.92%	5.12%	6.69%	
1991	42,752,586	50,345,607	11,180,615	15,388,085	8,385,684	4,770,905	7,854,169	2,635,130	1,868,044	1,664,374	2,264,840	2,512,699	2,830,823	154,453,562	6.00%
1990	39,790,062	47,574,791	10,306,772	14,627,915	8,426,922	4,667,958	7,068,975	2,439,425	1,785,034	1,665,015	2,101,893	2,506,932	2,752,726	145,714,420	7.42%
1989	36,846,706	43,719,458	9,593,208	13,782,221	7,927,423	4,420,008	6,936,556	1,905,589	1,884,070	1,594,658	2,049,111	2,344,801	2,650,134	135,653,942	1.17%
1988	36,403,923	43,774,591	9,520,274	13,270,221	7,780,136	4,366,758	6,860,761	1,915,749	1,765,935	1,602,168	1,760,059	2,369,334	2,694,412	134,084,320	1.34%
1987	35,384,008	43,565,045	10,000,629	13,538,280	7,487,158	4,034,844	6,207,044	2,071,632	1,844,277	1,531,752	1,689,088	2,406,911	2,550,392	132,311,061	-2.87%
1986	35,956,559	45,127,771	10,262,571	13,779,827	7,567,829	3,920,189	7,095,676	2,211,169	2,000,732	1,582,841	1,737,831	2,388,421	2,592,274	136,223,691	1.45%
1985	34,922,647	44,554,179	11,234,528	13,545,034	7,432,028	3,743,125	6,617,349	2,186,554	1,813,336	1,513,045	1,718,993	2,410,509	2,583,788	134,275,117	4.45%
1984	33,990,625	43,119,843	10,479,729	12,953,854	6,761,867	3,588,856	6,317,260	2,132,050	1,678,540	1,342,790	1,535,366	2,230,032	2,427,392	128,558,205	6.56%
1983	33,266,365	40,649,609	9,213,502	11,484,330	5,912,505	3,273,668	6,259,588	2,110,434	1,444,695	1,291,526	1,406,545	2,121,375	2,206,545	120,640,686	13.72%
1982	29,318,639	35,956,364	7,662,945	10,572,604	5,002,867	2,909,244	5,364,986	1,790,338	1,335,430	1,149,717	1,177,752	1,834,516	2,010,044	106,085,448	24.19%
1981	24,232,582	28,849,685	5,695,981	8,805,833	4,039,724	2,423,436	3,674,390	1,212,212	1,200,049	1,035,873	986,937	1,554,486	1,709,832	85,421,019	9.96%
1980	22,412,892	26,293,750	5,001,775	7,984,555	3,439,493	2,097,925	3,311,243	1,206,434	1,025,576	893,002	926,174	1,469,410	1,623,550	77,685,779	9.53%
1979	20,815,452	23,424,835	4,147,674	7,269,557	3,231,778	2,097,879	3,171,872	1,175,150	961,693	856,036	871,182	1,411,333	1,555,683	70,990,125	

hsty28

♦ CURRENT UNRESTRICTED STUDENT TUITION & FEES ♦

	<----------6 UNIVERSITY UNITS---------->								<----------5 VOCATIONAL TECHNICAL CENTERS---------->							<------TOTAL------>	
Fiscal Year	University Of Montana	Montana State University	Montana Tech	Eastern Montana College	Northern Montana College	Western Montana College	Total 6 Units	Annual % Change	Billings	Butte	G. Falls	Helena	Missoula	Total Vo-Tech Centers	Annual % Change	Total Higher Ed	Annual % Change
Total	164.14%	142.63%	245.80%	205.86%	308.40%	268.35%	171.01%		205.53%	323.50%	618.23%	286.28%	326.60%	335.72%		176.56%	
Average	8.43%	7.67%	10.89%	9.76%	12.44%	11.48%	8.66%		9.75%	12.78%	17.86%	11.92%	12.85%	13.05%		8.85%	
1991	12,678,418	12,271,352	2,018,072	3,945,754	1,782,829	1,057,550	33,753,975	3.92%	293,726	245,170	493,146	406,550	452,885	1,891,477	4.08%	35,645,452	3.93%
1990	11,955,306	12,015,734	1,879,870	3,892,159	1,744,870	993,171	32,481,110	23.02%	293,281	233,659	467,214	393,708	429,420	1,817,282	0.55%	34,298,392	21.58%
1989	9,115,891	9,921,748	1,683,913	3,258,303	1,500,308	922,898	26,403,061	1.22%	292,638	275,965	449,790	408,077	380,820	1,807,290	8.67%	28,210,351	1.67%
1988	8,843,044	9,931,369	1,727,248	3,285,782	1,480,750	815,918	26,084,111	-2.54%	293,928	274,203	362,699	392,784	339,557	1,663,171	14.08%	27,747,282	-1.68%
1987	9,113,771	10,170,018	1,775,993	3,236,986	1,563,248	904,599	26,764,615	10.10%	284,291	239,847	275,684	354,578	303,502	1,457,902	-2.58%	28,222,517	9.37%
1986	8,264,145	9,431,365	1,677,887	2,908,238	1,311,199	715,457	24,308,291	10.11%	292,769	234,187	252,022	379,997	337,510	1,496,485	6.64%	25,804,776	9.90%
1985	7,423,420	8,703,130	1,651,535	2,517,605	1,139,038	642,631	22,077,359	4.85%	249,736	217,037	251,995	373,575	310,997	1,403,340	6.43%	23,480,699	4.95%
1984	7,046,924	8,386,030	1,658,127	2,322,607	1,057,429	584,222	21,055,339	10.94%	255,336	178,695	241,065	343,530	299,872	1,318,498	13.22%	22,373,837	11.07%
1983	6,477,730	7,557,836	1,458,757	2,054,126	903,077	527,942	18,979,468	14.97%	224,615	154,159	227,956	306,311	251,470	1,164,511	39.29%	20,143,979	16.14%
1982	5,635,412	6,786,412	1,173,157	1,738,339	742,175	432,521	16,508,016	22.12%	188,045	100,726	138,294	224,725	184,220	836,010	32.22%	17,344,026	22.58%
1981	4,879,230	5,535,912	807,569	1,387,156	551,041	356,468	13,517,376	6.56%	145,223	75,488	102,475	166,600	142,497	632,283	14.22%	14,149,659	6.88%
1980	4,750,671	5,196,861	669,998	1,288,059	479,228	300,398	12,685,215	1.85%	122,599	73,826	87,560	134,216	135,380	553,581	27.52%	13,238,796	2.71%
1979	4,799,953	5,057,736	583,589	1,290,056	436,536	287,103	12,454,973		96,138	57,892	68,662	105,248	106,160	434,099		12,889,072	

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♦ FULL TIME EQUIVALENT STUDENT ENROLLMENT* ♦

	<----------6 UNIVERSITY UNITS---------->								<----------5 VOCATIONAL TECHNICAL CENTERS**---------->							<---TOTAL--->
Fiscal Year	University Of Montana	Montana State University	Montana Tech	Eastern Montana College	Northern Montana College	Western Montana College	6 Unit Total	Annual % Change	Billings	Butte	G. Falls	Helena	Missoula	Vo-Tech Total	Annual % Change	Total Enrollment
Total	12.57%	1.21%	41.53%	17.63%	35.25%	42.30%	11.90%									
Average	0.99%	0.10%	2.94%	1.36%	2.55%	2.98%	0.94%									
1991	8,857	9,671	1,612	3,423	1,554	915	26,032	2.20%	397	311	580	511	553	2,352	-3.41%	28,384
1990	8,601	9,553	1,499	3,360	1,581	877	25,471	2.90%	426	375	591	518	525	2,435	9.54%	27,906
1989	8,020	9,388	1,547	3,294	1,548	957	24,754	2.40%	356	354	525	506	482	2,223	-4.59%	26,977
1988	7,590	9,292	1,582	3,328	1,551	831	24,174	-4.16%	398	395	473	577	487	2,330		26,504
1987	8,018	9,671	1,573	3,324	1,710	928	25,224	-2.89%								
1986	8,184	10,104	1,659	3,480	1,693	854	25,974	-2.18%								
1985	8,265	10,353	1,880	3,468	1,707	880	26,553	-3.36%								
1984	8,431	10,789	2,090	3,538	1,745	882	27,475	0.96%								
1983	8,458	10,691	2,048	3,494	1,663	859	27,213	3.15%								
1982	8,226	10,675	1,791	3,329	1,542	820	26,383	3.32%								
1981	8,283	10,338	1,531	3,177	1,382	825	25,536	6.55%								
1980	8,010	9,811	1,247	2,964	1,235	699	23,966	3.02%								
1979	7,868	9,555	1,139	2,910	1,149	643	23,264									

* Source: Office of the Commissioner of Higher Education
** Consistent vocational technical center enrollment data is unavailable prior to 1988.

♦ GENERAL STATE MATRIX SALARY INCREASES ♦

Most state employees are paid at salary levels established by the legislature in one of three pay matrices: 1) the general pay matrix, which covers most classified state employees; 2) the teachers' pay schedules; and 3) the blue collar and retail clerk pay matrix. The 1991 legislature made the most significant change to the general pay matrix since its inception in 1975. The revised matrix was designed to address problems identified by the State Employee Compensation Committee established by the 1989 legislature. The committee found that salaries for many mid-level state employees and entry salaries for some professional and technical fields were below the levels paid by other states and private industry in Montana.

The 1991 legislature provided an hourly salary increase from employees covered by all three pay matrices. In addition, it revised the general pay matrix, providing a "market adjustment" in addition to the hourly salary increase. Until fiscal 1992, each employee on the general pay matrix was assigned a grade and step for which the salary was set by the legislature. The steps are eliminated in the revised matrix and entry and market level salaries are established for each of the 25 grades. Employees whose salaries after the hourly increase are at least one full percentage point below the market level salary for that grade receive an increase each year of the biennium to bring their salaries closer to the market level.

From 1979 through 1987, classified employees covered by the general state pay matrix received salary increases which included a combination of increases in the salary matrix itself and an additional step on their employment anniversary dates. There were no step or salary increased granted in 1988 and 1989. Salaries were increased in 1990 and 1991 but no additional steps were granted.

Combining step increases with increases in the matrix until 1987 resulted in larger increases for existing employees and smaller increases for entry level salaries. For example, an employee who was at step 2 in 1979, and who was continuously employed in the same grade, would have been at step 9 in 1991, while an employee new to state government hired in 1987 would have been at step 2 in 1991. The exception to this was in the case of existing employees who were at or near step 13 of their grade in 1979. Once these employees progressed to step 13, no further step increases were granted.

The 1993 biennium pay matrix reduces the salary difference between employees new to state government and employees who have been employed by the state long enough to have received step increases. The following table shows the fiscal 1992 calculation used to establish the salaries of employees at step 2 and 9 of grade 10.

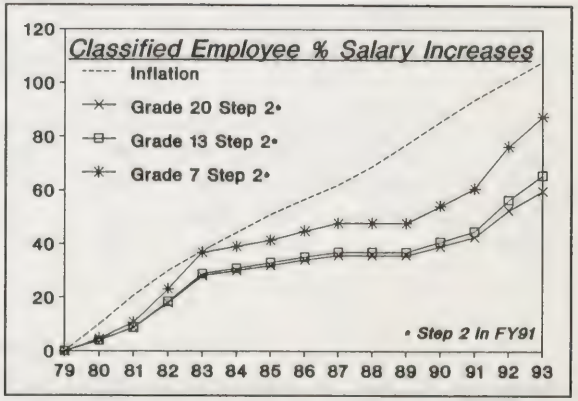
General Pay Matrix Salary Calculation

	Grade 10 Step 2	Grade 10 Step 9
FY91 Salaries	$16,743	$19,271
$0.60 Hourly Increase	1,248	1,248
Salaries Before Market Adjustment	17,991	20,519
FY92 Market Salary	20,332	20,332
Salary Over -Under Market	-2,341	187
Market Adjustment	$ 247	-0-
FY92 Salaries	$18,238	$20,519
FY92 Percentage Increases	8.93%	6.48%

The step 2 employee will receive an 8.93 percent increase in 1992, while the step 9 employee receives a 6.48 percent increase. The actual dollar difference between the two salaries will be reduced by $247 in 1992 and $192 in 1993 -- a total of $439 during the biennium.

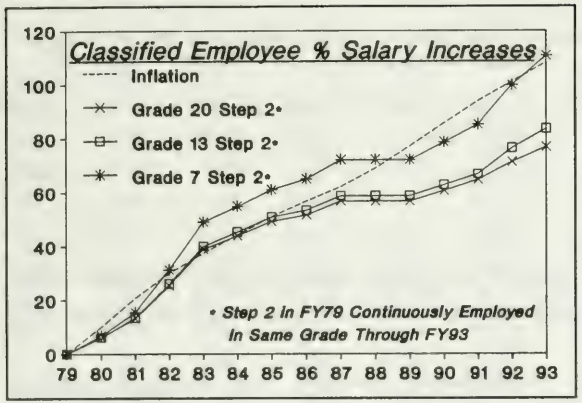
Salary Increases & Inflation

Entry level salary increases



The graph at right compares percentage increases of entry level (step 2) salaries in grades 7, 13, and 20 in the general pay matrix to inflation. Entry level salaries at grade 7 increased at an average annual rate of 4.60 percent during the period, while entry level salaries in grades 13 and 20 increased 3.68 percent and 3.41 percent respectively. Inflation during the period is estimated to average 5.38 percent annually. Although salaries increased less than inflation during the period, increases in grade 7 actually exceeded inflation during the 1983 biennium, while salaries in grades 13 and 20 nearly equaled inflation. Salary increases in all three grades will exceed estimated inflation during the 1993 biennium. *See tables on pages 103, 104 and 107 showing annual increases in entry level salaries in grades 5 through 22.*

Salaries with step increases



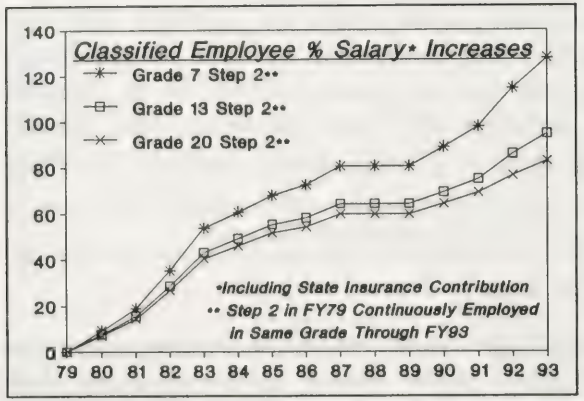
The graph at left shows percentage salary increases for employees who were at step 2 in 1979 and remained in the same grade through 1993. Employees in this category would have been at step 9 in 1991 when the new "market" based matrix was approved for the 1993 biennium. Salaries of employees in grade 7 increased at an annual average rate of 5.47 percent (compared to 5.38 percent inflation), while salaries of employees in grades 13 and 20 increased 4.44 percent and 4.15 percent respectively. *See tables on pages 105, 106 and 108 showing annual salary increases for employees continuously employed by the state during the period.*

State Contributions to Employee Insurance

While the previous graphs do not include the state's contribution to employee group insurance, the state has increased its contribution significantly during the period 1979 through 1993 as shown in the following table.

Annual State Insurance Contribution

Fiscal Year	Annual Amount	Annual Increase
1993	$2,280	11.76%
1992	2,040	13.33%
1991	1,800	15.38%
1990	1,560	13.04%
1989	1,380	0.00%
1988	1,380	0.00%
1987	1,380	9.52%
1986	1,260	5.00%
1985	1,200	11.11%
1984	1,080	12.50%
1983	960	14.29%
1982	840	16.67%
1981	720	20.00%
1980	600	66.67%
1979	360	NA
Average Annual Increase		14.09%



The graph at left includes the state's contribution to group insurance with salary increases granted employees on the general pay matrix. Existing employees who were at grade 7 step 2 in 1979 and continuously employed in the same grade through 1993 will have received annual average salary and insurance benefit increases of 6.05 percent, while employees in steps 13 and 20 will have received average annual increases of 4.87 percent and 4.41 percent annually. *See tables on pages 109 and 110 showing annual salary increases including state insurance contributions.*

The tables on the following pages show annual and hourly salaries of state employees who are paid under the general pay matrix.

hsty45

◆ CLASSIFIED STATE EMPLOYEES' ANNUAL SALARIES* ◆

(Employees at Step 2 on June 30, 1991)

Fiscal Year	Grade 5 Step 2	Grade 6 Step 2	Grade 7 Step 2	Grade 8 Step 2	Grade 9 Step 2	Grade 10 Step 2	Grade 11 Step 2	Grade 12 Step 2	Grade 13 Step 2	Grade 14 Step 2	Grade 15 Step 2	Grade 16 Step 2	Grade 17 Step 2	Grade 18 Step 2	Grade 19 Step 2	Grade 20 Step 2	Grade 21 Step 2	Grade 22 Step 2
Total	98.07%	92.69%	87.64%	83.48%	79.40%	75.62%	72.20%	68.80%	65.81%	64.49%	62.73%	61.77%	60.88%	59.93%	59.37%	59.94%	60.42%	61.32%
Average	5.00%	4.80%	4.60%	4.43%	4.26%	4.10%	3.96%	3.81%	3.68%	3.62%	3.54%	3.50%	3.45%	3.41%	3.38%	3.41%	3.43%	3.48%
1993	14,400	15,197	16,083	17,082	18,172	19,366	20,676	22,102	23,670	25,599	27,642	30,018	32,596	35,408	38,578	42,324	46,434	51,088
1992	13,464	14,261	15,127	16,061	17,100	18,238	19,485	20,839	22,355	24,223	26,197	28,493	30,982	33,693	36,793	40,406	44,421	48,906
1991	12,216	12,960	13,785	14,674	15,662	16,743	17,925	19,233	20,669	22,471	24,404	26,618	29,015	31,663	34,574	37,752	41,248	45,084
1990	11,656	12,400	13,225	14,114	15,102	16,183	17,365	18,673	20,109	21,911	23,809	25,969	28,307	30,891	33,731	36,831	40,242	43,984
1989	11,096	11,840	12,665	13,554	14,542	15,623	16,805	18,113	19,549	21,351	23,228	25,336	27,617	30,138	32,908	35,933	39,260	42,911
1988	11,096	11,840	12,665	13,554	14,542	15,623	16,805	18,113	19,549	21,351	23,228	25,336	27,617	30,138	32,908	35,933	39,260	42,911
1987	11,096	11,840	12,665	13,554	14,542	15,623	16,805	18,113	19,549	21,351	23,228	25,336	27,617	30,138	32,908	35,933	39,260	42,911
1986	10,846	11,590	12,415	13,304	14,292	15,373	16,555	17,863	19,291	21,070	22,924	25,006	27,259	29,749	32,485	35,472	38,758	42,364
1985	10,546	11,290	12,115	13,004	13,992	15,074	16,255	17,563	18,987	20,740	22,567	24,618	26,838	29,291	31,986	34,929	38,167	41,719
1984	10,372	11,105	11,918	12,794	13,767	14,833	15,997	17,286	18,689	20,416	22,216	24,236	26,424	28,840	31,496	34,395	37,585	41,085
1983	10,203	10,925	11,726	12,589	13,548	14,598	15,745	17,015	18,397	20,098	21,872	23,862	26,018	28,398	31,015	33,871	37,014	40,462
1982	9,101	9,789	10,551	11,373	12,287	13,287	14,379	15,589	16,905	18,525	20,165	21,995	23,979	26,168	28,576	31,203	34,095	37,267
1981	8,105	8,760	9,486	10,269	11,139	12,091	13,131	14,284	15,537	17,080	18,604	20,287	22,113	24,126	26,342	28,758	31,419	34,337
1980	7,619	8,255	8,959	9,720	10,564	11,489	12,498	13,618	14,834	16,245	17,717	19,342	21,108	23,052	25,192	27,527	30,097	32,916
1979	7,270	7,887	8,571	9,310	10,129	11,027	12,007	13,094	14,275	15,563	16,986	18,556	20,261	22,139	24,207	26,462	28,945	31,668

* Excluding state insurance contribution

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◆ CLASSIFIED STATE EMPLOYEES' HOURLY SALARIES* ◆

(Employees at Step 2 on June 30, 1991)

Fiscal Year	Grade 5 Step 2	Grade 6 Step 2	Grade 7 Step 2	Grade 8 Step 2	Grade 9 Step 2	Grade 10 Step 2	Grade 11 Step 2	Grade 12 Step 2	Grade 13 Step 2	Grade 14 Step 2	Grade 15 Step 2	Grade 16 Step 2	Grade 17 Step 2	Grade 18 Step 2	Grade 19 Step 2	Grade 20 Step 2	Grade 21 Step 2	Grade 22 Step 2
Total	98.07%	92.69%	87.64%	83.48%	79.40%	75.62%	72.20%	68.80%	65.81%	64.49%	62.73%	61.77%	60.88%	59.93%	59.37%	59.94%	60.42%	61.32%
Average	5.00%	4.80%	4.60%	4.43%	4.26%	4.10%	3.96%	3.81%	3.68%	3.62%	3.54%	3.50%	3.45%	3.41%	3.38%	3.41%	3.43%	3.48%
1993	6.92	7.31	7.73	8.21	8.74	9.31	9.94	10.63	11.38	12.31	13.29	14.43	15.67	17.02	18.55	20.35	22.32	24.56
1992	6.47	6.86	7.27	7.72	8.22	8.77	9.37	10.02	10.75	11.65	12.59	13.70	14.90	16.20	17.69	19.43	21.36	23.51
1991	5.87	6.23	6.63	7.05	7.53	8.05	8.62	9.25	9.94	10.80	11.73	12.80	13.95	15.22	16.62	18.15	19.83	21.68
1990	5.60	5.96	6.36	6.79	7.26	7.78	8.35	8.98	9.67	10.53	11.45	12.49	13.61	14.85	16.22	17.71	19.35	21.15
1989	5.33	5.69	6.09	6.52	6.99	7.51	8.08	8.71	9.40	10.26	11.17	12.18	13.28	14.49	15.82	17.28	18.88	20.63
1988	5.33	5.69	6.09	6.52	6.99	7.51	8.08	8.71	9.40	10.26	11.17	12.18	13.28	14.49	15.82	17.28	18.88	20.63
1987	5.33	5.69	6.09	6.52	6.99	7.51	8.08	8.71	9.40	10.26	11.17	12.18	13.28	14.49	15.82	17.28	18.88	20.63
1986	5.21	5.57	5.97	6.40	6.87	7.39	7.96	8.59	9.27	10.13	11.02	12.02	13.11	14.30	15.62	17.05	18.63	20.37
1985	5.07	5.43	5.82	6.25	6.73	7.25	7.81	8.44	9.13	9.97	10.85	11.84	12.90	14.08	15.38	16.79	18.35	20.06
1984	4.99	5.34	5.73	6.15	6.62	7.13	7.69	8.31	8.99	9.82	10.68	11.65	12.70	13.87	15.14	16.54	18.07	19.75
1983	4.91	5.25	5.64	6.05	6.51	7.02	7.57	8.18	8.84	9.66	10.52	11.47	12.51	13.65	14.91	16.28	17.80	19.45
1982	4.38	4.71	5.07	5.47	5.91	6.39	6.91	7.49	8.13	8.91	9.69	10.57	11.53	12.58	13.74	15.00	16.39	17.92
1981	3.90	4.21	4.56	4.94	5.36	5.81	6.31	6.87	7.47	8.21	8.94	9.75	10.63	11.60	12.66	13.83	15.11	16.51
1980	3.66	3.97	4.31	4.67	5.08	5.52	6.01	6.55	7.13	7.81	8.52	9.30	10.15	11.08	12.11	13.23	14.47	15.83
1979	3.50	3.79	4.12	4.48	4.87	5.30	5.77	6.30	6.86	7.48	8.17	8.92	9.74	10.64	11.64	12.72	13.92	15.23

* Excluding state insurance contribution.

bsty45

♦ CLASSIFIED STATE EMPLOYEES' ANNUAL SALARIES* ♦

(Employees at Step 2 in 1979 and Continuously Employed at Same Grade Through 1993)

Fiscal[A] Year	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 13	Grade 14	Grade 15	Grade 16	Grade 17	Grade 18	Grade 19	Grade 20	Grade 21	Grade 22
Total	123.62%	116.94%	110.68%	104.93%	99.57%	94.57%	90.23%	86.38%	83.65%	82.77%	81.14%	80.12%	79.18%	78.17%	77.43%	76.82%	76.27%	76.02%
Average	5.92%	5.69%	5.47%	5.26%	5.06%	4.87%	4.70%	4.55%	4.44%	4.40%	4.33%	4.29%	4.25%	4.21%	4.18%	4.15%	4.13%	4.12%
1993-NA	16,257	17,110	18,057	19,079	20,214	21,455	22,841	24,405	26,216	28,445	30,768	33,424	36,303	39,444	42,950	46,789	51,021	55,742
1992-NA	15,321	16,174	17,121	18,143	19,278	20,519	21,905	23,438	25,182	27,367	29,679	32,280	35,096	38,166	41,589	45,332	49,456	54,050
1991-9	14,073	14,926	15,873	16,895	18,030	19,271	20,630	22,132	23,809	25,983	28,247	30,792	33,544	36,587	39,929	43,580	47,597	52,003
1990-9	13,513	14,366	15,313	16,335	17,470	18,711	20,070	21,572	23,228	25,349	27,558	30,041	32,726	35,695	38,955	42,517	46,436	50,735
1989-9	12,953	13,806	14,753	15,775	16,910	18,151	19,510	21,012	22,661	24,731	26,886	29,308	31,928	34,824	38,005	41,480	45,303	49,498
1988-9	12,953	13,806	14,753	15,775	16,910	18,151	19,510	21,012	22,661	24,731	26,886	29,308	31,928	34,824	38,005	41,480	45,303	49,498
1987-9	12,953	13,806	14,753	15,775	16,910	18,151	19,510	21,012	22,661	24,731	26,886	29,308	31,928	34,824	38,005	41,480	45,303	49,498
1986-8	12,373	13,211	14,141	15,141	16,254	17,471	18,802	20,275	21,884	23,888	25,975	28,320	30,856	33,661	36,742	40,106	43,806	47,867
1985-8	12,027	12,866	13,795	14,797	15,908	17,126	18,456	19,929	21,534	23,510	25,566	27,875	30,375	33,137	36,173	39,488	43,133	47,134
1984-7	11,564	12,375	13,270	14,237	15,312	16,490	17,774	19,198	20,746	22,653	24,640	26,870	29,286	31,954	34,887	38,088	41,610	45,473
1983-6	11,123	11,904	12,772	13,706	14,744	15,880	17,123	18,498	19,993	21,834	23,755	25,907	28,242	30,818	33,651	36,743	40,144	43,876
1982-5	9,710	10,440	11,248	12,120	13,091	14,152	15,310	16,595	17,991	19,710	21,451	23,393	25,497	27,821	30,376	33,165	36,234	39,599
1981-4	8,462	9,143	9,898	10,713	11,618	12,608	13,691	14,890	16,194	17,799	19,385	21,135	23,035	25,130	27,436	29,949	32,717	35,753
1980-3	7,783	8,432	9,150	9,926	10,787	11,731	12,760	13,902	15,143	16,581	18,084	19,741	21,542	23,525	25,708	28,090	30,711	33,586
1979-2	7,270	7,887	8,571	9,310	10,129	11,027	12,007	13,094	14,275	15,563	16,986	18,556	20,261	22,139	24,207	26,462	28,945	31,668

* Excluding state insurance contribution.
A) Numbers following fiscal year reflect step progression of employees continuously employed at the same grade throughout the period.

CLASSIFIED STATE EMPLOYEES' HOURLY SALARIES* ♦

(Employees at Step 2 in 1979 and Continuously Employeed at Same Grade Through 1993)

Fiscal[A] Year	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 13	Grade 14	Grade 15	Grade 16	Grade 17	Grade 18	Grade 19	Grade 20	Grade 21	Grade 22
Total	123.62%	116.94%	110.68%	104.93%	99.57%	94.57%	90.23%	86.38%	83.65%	82.77%	81.14%	80.12%	79.18%	78.17%	77.43%	76.82%	76.27%	76.02%
Average	5.92%	5.69%	5.47%	5.26%	5.06%	4.87%	4.70%	4.55%	4.44%	4.40%	4.33%	4.29%	4.25%	4.21%	4.18%	4.15%	4.13%	4.12%
1993-NA	7.82	8.23	8.68	9.17	9.72	10.31	10.98	11.73	12.60	13.68	14.79	16.07	17.45	18.96	20.65	22.49	24.53	26.80
1992-NA	7.37	7.78	8.23	8.72	9.27	9.86	10.53	11.27	12.11	13.16	14.27	15.52	16.87	18.35	19.99	21.79	23.78	25.99
1991-9	6.77	7.18	7.63	8.12	8.67	9.26	9.92	10.64	11.45	12.49	13.58	14.80	16.13	17.59	19.20	20.95	22.88	25.00
1990-9	6.50	6.91	7.36	7.85	8.40	9.00	9.65	10.37	11.17	12.19	13.25	14.44	15.73	17.16	18.73	20.44	22.33	24.39
1989-9	6.23	6.64	7.09	7.58	8.13	8.73	9.38	10.10	10.89	11.89	12.93	14.09	15.35	16.74	18.27	19.94	21.78	23.80
1988-9	6.23	6.64	7.09	7.58	8.13	8.73	9.38	10.10	10.89	11.89	12.93	14.09	15.35	16.74	18.27	19.94	21.78	23.80
1987-9	6.23	6.64	7.09	7.58	8.13	8.73	9.38	10.10	10.89	11.89	12.93	14.09	15.35	16.74	18.27	19.94	21.78	23.80
1986-8	5.95	6.35	6.80	7.28	7.81	8.40	9.04	9.75	10.52	11.48	12.49	13.62	14.83	16.18	17.66	19.28	21.06	23.01
1985-8	5.78	6.19	6.63	7.11	7.65	8.23	8.87	9.58	10.35	11.30	12.29	13.40	14.60	15.93	17.39	18.98	20.74	22.66
1984-7	5.56	5.95	6.38	6.84	7.36	7.93	8.55	9.23	9.97	10.89	11.85	12.92	14.08	15.36	16.77	18.31	20.00	21.86
1983-6	5.35	5.72	6.14	6.59	7.09	7.63	8.23	8.89	9.61	10.50	11.42	12.46	13.58	14.82	16.18	17.66	19.30	21.09
1982-5	4.67	5.02	5.41	5.83	6.29	6.80	7.36	7.98	8.65	9.48	10.31	11.25	12.26	13.38	14.60	15.94	17.42	19.04
1981-4	4.07	4.40	4.76	5.15	5.59	6.06	6.58	7.16	7.79	8.56	9.32	10.16	11.07	12.08	13.19	14.40	15.73	17.19
1980-3	3.74	4.05	4.40	4.77	5.19	5.64	6.13	6.68	7.28	7.97	8.69	9.49	10.36	11.31	12.36	13.50	14.76	16.15
1979-2	3.50	3.79	4.12	4.48	4.87	5.30	5.77	6.30	6.86	7.48	8.17	8.92	9.74	10.64	11.64	12.72	13.92	15.23

* Excluding state insurance contributions.
A) Numbers following fiscal year reflect step progression of employees continuously employed at the same grade throughout the period.

hsty45

♦ CLASSIFIED STATE EMPLOYEES' SALARIES PERCENTAGE INCREASES* ♦

(Employees at Step 2 on June 30, 1991)

Fiscal Year	Grade 5 Step 2	Grade 6 Step 2	Grade 7 Step 2	Grade 8 Step 2	Grade 9 Step 2	Grade 10 Step 2	Grade 11 Step 2	Grade 12 Step 2	Grade 13 Step 2	Grade 14 Step 2	Grade 15 Step 2	Grade 16 Step 2	Grade 17 Step 2	Grade 18 Step 2	Grade 19 Step 2	Grade 20 Step 2	Grade 21 Step 2	Grade 22 Step 2
Total	98.07%	92.69%	87.64%	83.48%	79.40%	75.62%	72.20%	68.80%	65.81%	64.49%	62.73%	61.77%	60.88%	59.93%	59.37%	59.94%	60.42%	61.32%
Average	5.00%	4.80%	4.60%	4.43%	4.26%	4.10%	3.96%	3.81%	3.68%	3.62%	3.54%	3.50%	3.45%	3.41%	3.38%	3.41%	3.43%	3.48%
1993	6.95%	6.56%	6.32%	6.36%	6.26%	6.18%	6.11%	6.06%	5.88%	5.68%	5.51%	5.35%	5.21%	5.09%	4.85%	4.75%	4.53%	4.46%
1992	10.22%	10.04%	9.73%	9.45%	9.18%	8.93%	8.70%	8.35%	8.16%	7.80%	7.35%	7.04%	6.78%	6.41%	6.42%	7.03%	7.69%	8.48%
1991	4.80%	4.52%	4.23%	3.97%	3.71%	3.46%	3.22%	3.00%	2.78%	2.56%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
1990	5.05%	4.73%	4.42%	4.13%	3.85%	3.58%	3.33%	3.09%	2.86%	2.62%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
1989	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1988	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1987	2.30%	2.16%	2.01%	1.88%	1.75%	1.63%	1.51%	1.40%	1.34%	1.33%	1.33%	1.32%	1.31%	1.31%	1.30%	1.30%	1.30%	1.29%
1986	2.84%	2.66%	2.48%	2.31%	2.14%	1.98%	1.85%	1.71%	1.60%	1.59%	1.58%	1.58%	1.57%	1.56%	1.56%	1.55%	1.55%	1.55%
1985	1.68%	1.67%	1.65%	1.64%	1.63%	1.62%	1.61%	1.60%	1.59%	1.59%	1.58%	1.58%	1.57%	1.56%	1.56%	1.55%	1.55%	1.54%
1984	1.66%	1.65%	1.64%	1.63%	1.62%	1.61%	1.60%	1.59%	1.59%	1.58%	1.57%	1.57%	1.56%	1.56%	1.55%	1.55%	1.54%	1.54%
1983	12.11%	11.60%	11.14%	10.69%	10.26%	9.87%	9.50%	9.15%	8.83%	8.49%	8.47%	8.49%	8.50%	8.52%	8.54%	8.55%	8.56%	8.57%
1982	12.29%	11.75%	11.23%	10.75%	10.31%	9.89%	9.50%	9.14%	8.80%	8.46%	8.39%	8.42%	8.44%	8.46%	8.48%	8.50%	8.52%	8.53%
1981	6.38%	6.12%	5.88%	5.65%	5.44%	5.24%	5.06%	4.89%	4.74%	5.14%	5.01%	4.89%	4.76%	4.66%	4.56%	4.47%	4.39%	4.32%
1980	4.80%	4.67%	4.53%	4.40%	4.29%	4.19%	4.09%	4.00%	3.92%	4.38%	4.30%	4.24%	4.18%	4.12%	4.07%	4.02%	3.98%	3.94%
1979	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

* Excluding state insurance contributions.

hsty45

♦ CLASSIFIED STATE EMPLOYEES' SALARIES PERCENTAGE INCREASES* ♦

(Employees at Step 2 in 1979 and Continuously Employed at Same Grade Through 1993)

Fiscal[A] Year	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 13	Grade 14	Grade 15	Grade 16	Grade 17	Grade 18	Grade 19	Grade 20	Grade 21	Grade 22
Total	123.62%	116.94%	110.68%	104.93%	99.57%	94.57%	90.23%	86.38%	83.65%	82.77%	81.14%	80.12%	79.18%	78.17%	77.43%	76.82%	76.27%	76.02%
Average	5.92%	5.69%	5.47%	5.26%	5.06%	4.87%	4.70%	4.55%	4.44%	4.40%	4.33%	4.29%	4.25%	4.21%	4.18%	4.15%	4.13%	4.12%
1993-NA	6.11%	5.79%	5.47%	5.16%	4.86%	4.56%	4.27%	4.12%	4.11%	3.94%	3.67%	3.54%	3.44%	3.35%	3.27%	3.21%	3.17%	3.13%
1992-NA	8.87%	8.36%	7.86%	7.39%	6.92%	6.48%	6.18%	5.90%	5.77%	5.33%	5.07%	4.83%	4.63%	4.32%	4.16%	4.02%	3.90%	3.94%
1991-9	4.14%	3.90%	3.66%	3.43%	3.21%	2.99%	2.79%	2.60%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
1990-9	4.32%	4.06%	3.80%	3.55%	3.31%	3.09%	2.87%	2.67%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
1989-9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1988-9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1987-9	4.69%	4.50%	4.33%	4.19%	4.04%	3.89%	3.77%	3.64%	3.55%	3.53%	3.51%	3.49%	3.47%	3.46%	3.44%	3.43%	3.42%	3.41%
1986-8	2.88%	2.68%	2.51%	2.32%	2.18%	2.01%	1.87%	1.74%	1.63%	1.61%	1.60%	1.60%	1.58%	1.58%	1.57%	1.57%	1.56%	1.56%
1985-8	4.00%	3.97%	3.96%	3.93%	3.89%	3.86%	3.84%	3.81%	3.80%	3.78%	3.76%	3.74%	3.72%	3.70%	3.69%	3.68%	3.66%	3.65%
1984-7	3.96%	3.96%	3.90%	3.87%	3.85%	3.84%	3.80%	3.78%	3.77%	3.75%	3.73%	3.72%	3.70%	3.69%	3.67%	3.66%	3.65%	3.64%
1983-6	14.55%	14.02%	13.55%	13.09%	12.63%	12.21%	11.84%	11.47%	11.13%	10.78%	10.74%	10.75%	10.77%	10.77%	10.78%	10.79%	10.79%	10.80%
1982-5	14.75%	14.19%	13.64%	13.13%	12.68%	12.25%	11.83%	11.45%	11.10%	10.74%	10.66%	10.68%	10.69%	10.71%	10.72%	10.74%	10.75%	10.76%
1981-4	8.72%	8.43%	8.17%	7.93%	7.70%	7.48%	7.30%	7.11%	6.94%	7.35%	7.19%	7.06%	6.93%	6.82%	6.72%	6.62%	6.53%	6.45%
1980-3	7.06%	6.91%	6.76%	6.62%	6.50%	6.38%	6.27%	6.17%	6.08%	6.54%	6.46%	6.39%	6.32%	6.26%	6.20%	6.15%	6.10%	6.06%
1979-2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

* Excluding state insurance contribution.
A) Numbers following fiscal year reflect step progression of employees continuously employed at the same grade throughout the period.

hsty46

♦ CLASSIFIED STATE EMPLOYEES' ANNUAL SALARIES* ♦

(Employees at Step 2 on June 30, 1991)

Fiscal Year	Grade 5 Step 2	Grade 6 Step 2	Grade 7 Step 2	Grade 8 Step 2	Grade 9 Step 2	Grade 10 Step 2	Grade 11 Step 2	Grade 12 Step 2	Grade 13 Step 2	Grade 14 Step 2	Grade 15 Step 2	Grade 16 Step 2	Grade 17 Step 2	Grade 18 Step 2	Grade 19 Step 2	Grade 20 Step 2	Grade 21 Step 2	Grade 22 Step 2	State Insurance Contribution
Total	118.61%	111.92%	105.61%	100.23%	94.98%	90.10%	85.62%	81.23%	77.31%	75.09%	72.50%	70.74%	69.13%	67.51%	66.31%	66.30%	66.23%	66.63%	533.33%
Average	5.75%	5.51%	5.28%	5.08%	4.89%	4.70%	4.52%	4.34%	4.18%	4.08%	3.97%	3.90%	3.82%	3.75%	3.70%	3.70%	3.70%	3.71%	14.09%
1993	16,680	17,477	18,363	19,362	20,452	21,646	22,956	24,382	25,950	27,879	29,922	32,298	34,876	37,688	40,858	44,604	48,714	53,368	2,280
1992	15,504	16,301	17,167	18,101	19,140	20,278	21,525	22,879	24,395	26,263	28,237	30,533	33,022	35,733	38,833	42,446	46,461	50,946	2,040
1991	14,016	14,760	15,585	16,474	17,462	18,543	19,725	21,033	22,469	24,271	26,204	28,418	30,815	33,463	36,374	39,552	43,048	46,884	1,800
1990	13,216	13,960	14,785	15,674	16,662	17,743	18,925	20,233	21,669	23,471	25,369	27,529	29,867	32,451	35,291	38,391	41,802	45,544	1560
1989	12,476	13,220	14,045	14,934	15,922	17,003	18,185	19,493	20,929	22,731	24,608	26,716	28,997	31,518	34,288	37,313	40,640	44,291	1380
1988	12,476	13,220	14,045	14,934	15,922	17,003	18,185	19,493	20,929	22,731	24,608	26,716	28,997	31,518	34,288	37,313	40,640	44,291	1380
1987	12,476	13,220	14,045	14,934	15,922	17,003	18,185	19,493	20,929	22,731	24,608	26,716	28,997	31,518	34,288	37,313	40,640	44,291	1380
1986	12,106	12,850	13,675	14,564	15,552	16,633	17,815	19,123	20,551	22,330	24,184	26,266	28,519	31,009	33,745	36,732	40,018	43,624	1260
1985	11,746	12,490	13,315	14,204	15,192	16,274	17,455	18,763	20,187	21,940	23,767	25,818	28,038	30,491	33,186	36,129	39,367	42,919	1200
1984	11,452	12,185	12,998	13,874	14,847	15,913	17,077	18,366	19,769	21,496	23,296	25,316	27,504	29,920	32,576	35,475	38,665	42,165	1080
1983	11,163	11,885	12,686	13,549	14,508	15,558	16,705	17,975	19,357	21,058	22,832	24,822	26,978	29,358	31,975	34,831	37,974	41,422	960
1982	9,941	10,629	11,391	12,213	13,127	14,127	15,219	16,429	17,745	19,365	21,005	22,835	24,819	27,008	29,416	32,043	34,935	38,107	840
1981	8,825	9,480	10,206	10,989	11,859	12,811	13,851	15,004	16,257	17,800	19,324	21,007	22,833	24,846	27,062	29,478	32,139	35,057	720
1980	8,219	8,855	9,559	10,320	11,164	12,089	13,098	14,218	15,434	16,845	18,317	19,942	21,708	23,652	25,792	28,127	30,697	33,516	600
1979	7,630	8,247	8,931	9,670	10,489	11,387	12,367	13,454	14,635	15,923	17,346	18,916	20,621	22,499	24,567	26,822	29,305	32,028	360

* Including state insurance contribution.

♦ CLASSIFIED STATE EMPLOYEES' ANNUAL SALARIES* ♦

(Employees at Step 2 in 1979 and Continuously Employed at Same Grade Through 1993)

Fiscal[A] Year	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 13	Grade 14	Grade 15	Grade 16	Grade 17	Grade 18	Grade 19	Grade 20	Grade 21	Grade 22	State Insurance Contribution
Total	142.95%	135.12%	127.71%	120.88%	114.45%	108.44%	103.13%	98.34%	94.71%	92.96%	90.52%	88.75%	87.10%	85.45%	84.11%	82.94%	81.89%	81.16%	533.33%
Average	6.55%	6.30%	6.05%	5.82%	5.60%	5.39%	5.19%	5.01%	4.87%	4.81%	4.71%	4.64%	4.58%	4.51%	4.46%	4.41%	4.37%	4.34%	14.09%
1993-NA	18,537	19,390	20,337	21,359	22,494	23,735	25,121	26,685	28,496	30,725	33,048	35,704	38,583	41,724	45,230	49,069	53,301	58,022	2,280
1992-NA	17,361	18,214	19,161	20,183	21,318	22,559	23,945	25,478	27,222	29,407	31,719	34,320	37,136	40,206	43,629	47,372	51,496	56,090	2,040
1991-9	15,873	16,726	17,673	18,695	19,830	21,071	22,430	23,932	25,609	27,783	30,047	32,592	35,344	38,387	41,729	45,380	49,397	53,803	1,800
1990-9	15,073	15,926	16,873	17,895	19,030	20,271	21,630	23,132	24,788	26,909	29,118	31,601	34,286	37,255	40,515	44,077	47,996	52,295	1560
1989-9	14,333	15,186	16,133	17,155	18,290	19,531	20,890	22,392	24,041	26,111	28,266	30,688	33,308	36,204	39,385	42,860	46,683	50,878	1380
1988-9	14,333	15,186	16,133	17,155	18,290	19,531	20,890	22,392	24,041	26,111	28,266	30,688	33,308	36,204	39,385	42,860	46,683	50,878	1380
1987-9	14,333	15,186	16,133	17,155	18,290	19,531	20,890	22,392	24,041	26,111	28,266	30,688	33,308	36,204	39,385	42,860	46,683	50,878	1380
1986-8	13,633	14,471	15,401	16,401	17,514	18,731	20,062	21,535	23,144	25,148	27,235	29,580	32,116	34,921	38,002	41,366	45,066	49,127	1260
1985-8	13,227	14,066	14,995	15,997	17,108	18,326	19,656	21,129	22,734	24,710	26,766	29,075	31,575	34,337	37,373	40,688	44,333	48,334	1200
1984-7	12,644	13,455	14,350	15,317	16,392	17,570	18,854	20,278	21,826	23,733	25,720	27,950	30,366	33,034	35,967	39,168	42,690	46,553	1080
1983-6	12,083	12,864	13,732	14,666	15,704	16,840	18,083	19,458	20,953	22,794	24,715	26,867	29,202	31,778	34,611	37,703	41,104	44,836	960
1982-5	10,550	11,280	12,088	12,960	13,931	14,992	16,150	17,435	18,831	20,550	22,291	24,233	26,337	28,661	31,216	34,005	37,074	40,439	840
1981-4	9,182	9,863	10,618	11,433	12,338	13,328	14,411	15,610	16,914	18,519	20,105	21,855	23,755	25,850	28,156	30,669	33,437	36,473	720
1980-3	8,383	9,032	9,750	10,526	11,387	12,331	13,360	14,502	15,743	17,181	18,684	20,341	22,142	24,125	26,308	28,690	31,311	34,186	600
1979-2	7,630	8,247	8,931	9,670	10,489	11,387	12,367	13,454	14,635	15,923	17,346	18,916	20,621	22,499	24,567	26,822	29,305	32,028	360

* Including state insurance contribution.

A) Numbers following fiscal year reflect step progression of employees continuously employed at the same grade throughout the period.

Trust Fund Balances

The state has several constitutional and statutory trusts that provide interest to fund current state government operations. The table below shows the ending fund balances in these trust accounts at the end of 1979 and 1991.

Major Trust Fund Balances

Trust Type	FY 1979	FY 1991
Permanent Coal	$ 16,940,538	$470,322,655
Common Schools	137,716,735	280,326,496
Resource Indemnity	12,574,209	77,324,921
Coal Parks/Cultural	1,475,732	18,882,548
Other Schools	12,020,994	17,432,010
Wildlife Habitat	-0-	2,355,416
Rural Development	437,679	2,345,165
FWP Property	-0-	2,192,047
Noxious Weeds	-0-	2,121,973
Hard Rock Mining	-0-	447,384
Coal Education	12,339,549	-0-
Total	$193,505,436	$873,750,615

Permanent Coal Trust

Article IX, Section 5 of the state constitution requires that 50 percent of all coal severance tax revenues be deposited in a permanent trust fund and that the principal of the trust "shall forever remain inviolate unless appropriated by a three-fourths vote of each house" of the legislature. From 1984 through 1991, twenty five percent of the revenue deposited in the trust was reserved for investments within the state, with emphasis on investments in new or expanding locally owned business. The amount set aside in the trust for in-state investment at the end of 1991 was $74.2 million. The 1991 legislature combined the in-state investment fund with the permanent coal trust, effective 1992.

Common Schools Trust

Article X, Sections 2 and 3 of the state constitution require that all royalties and other proceeds received from school lands granted to the state under the federal enabling act must be deposited in the common school trust fund and "shall forever remain inviolate, guaranteed by the state against loss or diversion." Ninety five percent of interest earned on this trust must be used for school equalization, with the remaining 5 percent reinvested in the trust.

Resource Indemnity Trust

Article IX, Section 2 of the state constitution requires that all collections from the resource indemnity tax on mineral extraction be placed in a trust which "shall forever remain inviolate" until the principal reaches $100 million at which time the tax revenues may be spent. Interest earned on this account is currently appropriated by the legislature to fund various grant programs and operational costs of several state agencies.

Coal Parks & Cultural Trust

A portion of the coal severance tax is statutorily dedicated to this trust. Through 1991, two-thirds of the trust's earnings were used to fund acquisition and operations of state parks, while the other third was used to protect works of art in the state capitol and other cultural and aesthetics projects. Effective 1992, the trust is split with one-third dedicated to cultural and aesthetics projects and two-thirds dedicated to parks acquisition and maintenance.

Other School Trusts

Several university units, as well as Pine Hill School for Boys and the School for the Deaf and Blind, have trusts whose earnings are dedicated to the facilities.

Wildlife Habitat Trust

The 1987 legislature increased hunting license fees and dedicated a portion of the fees to an expendable trust to provide funding for the purchase or lease of wildlife habitat.

Rural Development Trust

The purpose of this expendable trust, administered by the state Department of Agriculture, is to provide for development and rehabilitation of rural properties. Funds and assets in the account were received from the federal government.

Fish, Wildlife and Parks Property Trust

Certain funds received by this agency from the sale of surplus real property, exploration or development of oil, gas, or mineral deposits is deposited in a statutorily created, non-expendable trust. Earnings from the trust are appropriated by the legislature for operations, development and maintenance of real property owned by the agency.

Noxious Weeds Trust

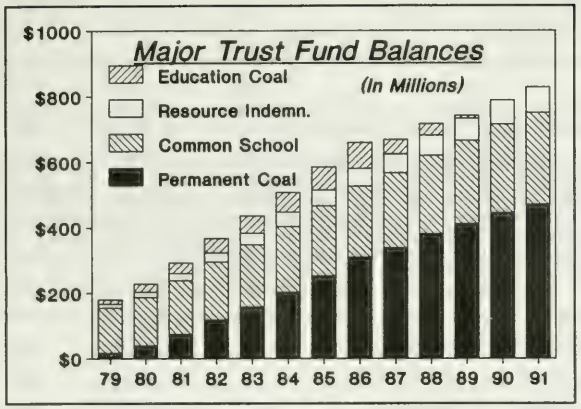
The Department of Agriculture administers this statutorily created trust which is funded by a surcharge imposed on retail sales of herbicides. Once the trust's principal reaches $2,500,000, the surtax will be terminated and any interest or revenue generated by the trust may be spent for noxious weed management programs.

Hard Rock Mining Trust

This statutorily created trust, administered by the Hard Rock Mining Impact Board, is funded by payments from mining developers. Funds are awarded to local government units to mitigate impacts of mining activities. During 1991, $4.05 million was spent from the account.

Coal Education Trust

From 1976 through 1986, a portion of coal severance tax collections was deposited in this trust which was statutorily created to provide financial support for education. The trust's ending fund balance grew to $79.76 million by 1986, at which time the legislature began to appropriate the principal. The trust was totally eliminated and the remaining principal spent during 1990.



The graph at left shows ending fund balances of the four largest trusts from 1979 through 1991. The permanent coal trust, the common school trust, and the resource indemnity trust had 1991 ending fund balances totaling $827.97 million. The education coal trust, which had an ending fund balance of $79.76 million in 1986, was completely eliminated in 1990.

Insurance & Pension Fund Balances

State employee group insurance

The state operates two employee group insurance plans - one for non-higher education employees and a separate plan for higher education employees. The state agency plan began in 1981, while the university system began to insure its employees in 1985. The ending fund balances of both insurance accounts peaked in 1986 and have since declined significantly.

Other insurance plans

The state also insurance its own agencies for property damage and liability and provides workers' compensation coverage and hail insurance.

Pension plans

The state operates several pension plans for state and local government employees. Contributions from employees and state and local government entities are collected, deposited in various trust accounts, and invested.

The tables on next two pages show the ending fund balances of trust, insurance, and pension accounts from 1979 through 1991.

◆ MAJOR TRUST FUND ENDING BALANCES ◆

Fiscal Year	Permanent[A] Coal Trust	In-State[A] Investment Trust	Coal Education Trust	Coal Parks/ Cultural[B] Trust	Public School Trust	Other School Trusts	Resource Indemnity Trust	FWP Property Trust	Wildlife Habitat Trust	Rural Development Trust	Noxious Weed Trust	Hard Rock Mining Trust	Total Trust Balances	Annual % Change
Total	2238.06%	629.65%	NA	1179.54%	103.55%	45.01%	514.95%	586.10%	348.35	435.82%	378.80%	11.76%	351.54%	
Average	30.04%	32.83%	NA	23.67%	6.10%	3.15%	16.34%	31.67%	64.89	15.01%	36.78%	2.25%	13.39%	
1991	396,080,493	74,242,162	-0-	18,882,548	280,326,496	17,432,010	77,324,921	2,192,047	2,355,416	2,345,165	2,121,973	447,384[C]	873,750,615	4.77%
1990	378,543,232	67,968,184	-0-	17,936,701	268,496,362	16,739,581	72,811,618	1,826,462	1,640,620	2,247,668	1,688,370	4,084,476	833,983,274	6.34%
1989	352,330,943	59,508,050	8,651,477[D]	16,608,706	254,128,428	15,954,071	66,665,000	2,878,062	1,095,274	2,183,712	1,320,720	4,056,933	784,286,102	3.78%
1988	328,950,439	52,229,849	33,671,110	16,581,042	239,553,634	15,636,068	61,750,962	2,162,885	525,357[E]	2,079,754	1,070,972	2,047,404	755,734,119	7.12%
1987	297,844,102	42,039,078	44,091,429	16,613,608	227,687,073	15,202,405	56,861,627	1,433,002	-0-	2,021,727	824,550	853,495	705,472,096	1.56%
1986	276,734,249	32,650,001	79,761,708	16,222,131	217,677,906	14,599,333	53,039,675	1,184,987	-0-	1,935,155	443,184[F]	400,311[G]	694,648,640	12.73%
1985	230,599,696	21,820,828	70,500,922	13,859,181	214,764,544	14,671,773	47,396,179	770,491	-0-	1,846,437	-0-	-0-	616,230,051	14.90%
1984	192,761,293	10,175,065[H]	60,925,268	11,565,460	201,319,109	14,494,722	42,986,128	319,492	-0-	1,756,713	-0-	-0-	536,303,250	16.08%
1983	158,358,806	-0-	52,665,410	9,481,542	189,390,417	14,207,481	36,181,888	38,002	-0-	1,674,753	-0-	-0-	461,998,299	18.34%
1982	118,336,314	-0-	44,338,477	7,480,418	176,467,865	13,821,824	28,328,946	1,348	-0-	1,610,130	-0-	-0-	390,385,322	24.55%
1981	75,187,459	-0-	33,624,170	5,325,746	163,163,556	13,408,094	21,165,464	-0-	-0-	1,549,669	-0-	-0-	313,424,158	27.91%
1980	39,964,765	-0-	23,905,146	3,565,371	147,527,943	12,354,532	16,204,531	-0-	-0-	1,518,749	-0-	-0-	245,041,037	26.63%
1979	16,940,538	-0-	12,339,549	1,475,732	137,716,735	12,020,994	12,574,209	-0-	-0-	437,679	-0-	-0-	193,505,436	

A) Effective 1992, the in-state investment trust is combined with the permanent coal trust.
B) Effective 1992, the parks/cultural trust is divided with one-third dedicated to cultural projects and two-thirds dedicated to parks.
C) SB 410, 1989 session, required that beginning July 1, 1990, all funds remaining in the trust at year end be transferred to the appropriate counties.
D) HB 28, June, 1989 special session, appropriated any funds remaining in the education trust as of June 30, 1990 to the school equalization account.
E) HB 526, 1987 session, established a trust with license revenues to acquire interest in land for the primary purpose of securing wildlife habitat.
F) HB 446, 1983 session, established a trust account with revenues from the metal mines tax to mitigate negative impacts of mining operations.
G) HB 506, 1985 session, established a trust account with revenues from a surcharge on herbicides for noxious weed management.
H) HB 100, 1983 session implemented Initiative 95 by creating an in-state investment fund.

hsty48

♦ PENSION & INSURANCE FUND BALANCES ♦

Fiscal Year	Teachers' Retirement	Public Employee Retirement	Police Retirement	Game Warden Retirement	Sheriffs' Retirement	Judges' Retirement	Highway Patrol Retirement	Firefighters' Retirement	Workers' Comp Insurance[A]	Unemployment Insurance	State Employee Group Ins.	University Employee Group Ins.	State Agency Insurance	Hail Insurance	Total	Annual % Change
	<----------PENSIONS----------									<----------INSURANCE----------						
Total	542.08%	316.07%	444.27%	367.42%	677.02%	490.85%	380.37%	2109.20%	22.95%	1519.70%	458.22%	42.14%	72.57%	-3.59%	371.68%	
Average	16.76%	12.62%	15.16%	13.71%	18.63%	15.96%	13.97%	29.43%	1.74%	26.12%	18.76%	6.04%	4.65%	-0.30%	13.80%	
1991	761,462,699	919,474,437	37,702,693	11,692,554	36,738,623	14,427,350	28,191,990	45,894,068	68,076,174	88,243,971	9,402,681	2,143,109	4,488,640	2,892,946	2,030,831,935	8.47%
1990	689,184,653	840,999,902	34,723,078	10,791,620	32,909,067	12,941,903	25,630,267	41,371,512	75,929,659	84,135,996	10,026,607	1,877,199	6,325,133	5,467,194	1,872,313,790	11.64%
1989	624,907,834	762,363,083	31,723,887	9,898,219	29,124,984	11,571,287	22,889,343	36,761,309	51,574,759	70,569,024	13,335,407	2,260,595	6,118,242	4,037,230	1,677,135,203	10.71%
1988	561,272,158	692,675,078	28,423,762	8,955,279	25,727,381	10,206,824	20,902,984	32,624,787	53,586,567	51,478,936	14,819,337	3,197,699	6,973,437	4,107,192	1,514,951,421	11.10%
1987	503,528,740	628,625,983	25,479,623	7,941,330	22,479,253	9,006,001	18,435,909	28,814,823	51,395,842	35,936,563	17,450,693	3,587,519	6,977,504	3,920,633	1,363,580,416	11.68%
1986	443,349,209	558,989,899	22,354,564	7,090,999	19,480,635	7,894,584	15,865,540	25,355,673	60,774,472	23,356,139	18,450,780	4,363,992	9,787,818	3,904,281	1,221,018,585	16.38%
1985	379,239,281	481,776,469	18,792,332	5,977,755	15,649,316	6,474,664	12,879,547	21,056,988	77,690,753	1,986,110	14,396,822	1,507,727[B]	7,954,506	3,778,269	1,049,160,539	14.13%
1984	328,564,531	422,064,396	16,881,644	5,142,428	12,870,350	5,425,309	11,183,276	18,455,929	77,602,886	(1,063,282)	10,295,424	-0-	8,035,169	3,773,830	919,231,890	13.72%
1983	284,169,181	370,839,615	14,382,865	4,404,565	10,509,890	4,548,508	9,792,378	15,197,351	75,914,516	(445,852)	7,078,784	-0-	8,202,309	3,701,431	808,295,541	12.46%
1982	248,268,515	322,661,467	11,452,785	3,734,753	8,424,005	3,822,940	8,353,467	12,604,031	67,394,886	14,608,290	5,021,237	-0-	8,744,496	3,645,914	718,736,786	14.39%
1981	219,752,741	282,660,779	9,302,199	3,340,307	6,850,273	3,230,437	7,353,817	2,481,483	60,824,940	19,510,045	1,684,405[B]	-0-	7,631,842	3,705,463	628,328,731	15.51%
1980	182,541,961	252,582,562	8,363,361	2,948,801	5,744,163	2,821,422	6,712,666	2,261,256	57,345,288	14,653,858	-0-	-0-	4,151,826	3,837,810	543,964,974	26.34%
1979	118,593,215	220,992,360	6,927,152	2,501,510	4,728,157	2,441,805	5,868,816	2,077,406	55,368,958	5,448,167	-0-	-0-	2,601,110	3,000,729	430,549,385	

A) Beginning in 1989, the unfunded liability was calculated and debited against the ending fund balance. To provide comparable information during the period, the unfunded liability is not shown here. If the 1991 unfunded liability was subtracted from the ending fund balance, the balance would be negative $226.0 million.
B) Prior to the establishment of these accounts, premiums and other revenues were paid to private insurers.

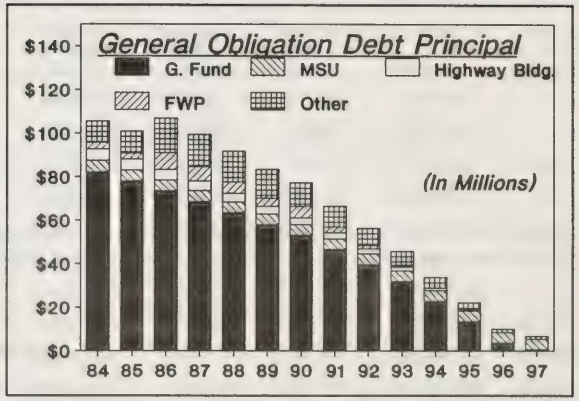
♦ GENERAL OBLIGATION DEBT ♦

The full faith, credit and taxing powers of the state are pledged for the payment of general obligation debt. The state constitution prohibits the state from incurring general obligation debt unless: 1) approved by two-thirds of the members of each house of the legislature; or 2) approved by a majority of the electors.

Most of the existing general obligation debt was incurred to fund facilities for general fund agencies and educational buildings at units of higher education. Payments on these bonds are made from the general fund. However, in some instances, general obligation bonds were sold to construct facilities for state agencies and university units funded with earmarked revenues. Most of these agencies have signed agreements with the Department of Administration requiring them to make monthly payments on the general obligation bonds sold on their behalf.

Other types of general obligation debt currently outstanding are for water development and renewable resource projects and a loan program to fund local airport improvements.

In 1983, the state refinanced $58.16 million of its outstanding general obligation debt and sold an additional $39.33 million in general obligation bonds to finance various construction projects. Most of this debt will be retired at the end of 1987 as shown in the following graph.



At the end of fiscal 1997, the principal remaining on existing general obligation debt funded with state general fund will be $579,999. Principal remaining on Montana State University's existing general obligation debt (funded with earmarked revenues) will be $4.91 million at the end of 1997. The Department of Fish, Wildlife and Parks existing general obligation debt will be retired in 1995, and the general obligation debt on the highway building will be retired in 1996. These payments are made with earmarked revenues.

The graph depicts only the outstanding principal on general obligation debt existing at the end of fiscal 1991. The 1991 legislature authorized the sale of $61.26 million in general obligation bonds during the 1993 biennium for several large construction projects. These bonds will be retired with state general fund.

In addition to long term general obligation debt, the state has periodically issued Tax and Revenue Anticipation Notes (TRANS) to supplement cashflow until anticipated revenue is received later in the year. These notes are a general obligation debt which must be repaid within the fiscal year they are issued. Historically, the state has benefited financially from the sale of TRANS by investing the bond proceeds at higher interest rates than it pays the lenders. The following table shows the amount of TRANS sold by fiscal year from 1980 through 1991.

TRANS Issued From FY80 Through FY91

Fiscal Year	Amount (In Millions)
1991	$ 0.00
1990	0.00
1989	0.00
1988	56.00
1987	83.20
1986	46.00
1985	38.00
1984	0.00
1983	47.00
1982	45.00
1981	45.00
1980	40.00
Total	$400.20

The tables on the next two pages show outstanding principal on existing general obligation bonds at the end of each fiscal year, and the annual principal and interest payments on the debt.

♦ GENERAL OBLIGATION DEBT OUTSTANDING PRINCIPAL ♦

(At Fiscal Year End)

Fiscal Year	Highway Building	SRS Building	Work Comp Building	Emp. Security Building	Mt. State Universitiy	East. Mont. College	West. Mont. College	Fish, Wild. Parks	Capitol Land Grant	Water Development	Renewable Resources	Aeronautics Division	General Fund	Total	Annual % Change
1997	-0-	-0-	-0-	-0-	4,905,000	850,000	-0-	-0-	-0-	385,000	-0-	-0-	579,999	6,719,999	-33.05%
1996	-0-	71,831	-0-	46,789	4,905,000	910,000	-0-	-0-	-0-	405,000	-0-	-0-	3,698,209	10,036,829	-54.43%
1995	600,000	234,404	280,000	136,922	4,905,000	965,000	-0-	-0-	160,000	870,000	200,000	270,000	13,403,077	22,024,403	-34.58%
1994	1,165,000	383,035	660,000	222,646	4,905,000	1,010,000	-0-	66,250	720,000	1,335,000	400,000	720,000	22,077,354	33,664,285	-26.55%
1993	1,700,000	518,919	1,010,000	304,176	4,905,000	1,050,000	-0-	857,083	1,235,000	1,775,000	575,000	1,135,000	30,770,824	45,836,002	-18.60%
1992	2,205,000	643,149	1,335,000	381,718	4,905,000	1,095,000	-0-	1,598,750	1,710,000	2,165,000	725,000	1,515,000	38,033,282	56,311,899	-15.14%
1991	2,685,000	756,725	1,635,000	505,467	4,905,000	1,135,000	-0-	2,785,417	2,150,000	2,555,000	850,000	1,865,000	44,534,533	66,362,142	-13.91%
1990	3,135,000	860,560	1,910,000	620,609	4,905,000	1,170,000	-0-	5,200,000	2,560,000	2,990,000	900,000	2,185,000	50,649,391	77,085,560	-7.56%
1989	3,560,000	955,491	2,165,000	732,320	4,905,000	1,205,000	1,240,000[A]	3,750,000	2,940,000	3,410,000	950,000	2,490,000	55,087,680	83,390,491	-8.90%
1988	3,965,000	1,042,280	2,400,000	835,767	4,910,000	1,235,000	1,300,000	5,215,000	3,290,000	3,285,000	1,000,000	2,775,000	60,289,233	91,542,280	-7.91%
1987	4,345,000	1,121,625	2,615,000	936,111	4,920,000	1,265,000	1,350,000	6,605,000	3,615,000	3,595,000	1,050,000	2,890,000	65,093,889	99,401,625	-6.94%
1986	4,705,000	1,194,166	2,815,000	1,028,503	4,930,000	1,290,000	1,400,000	7,895,000	4,030,000	3,890,000	1,100,000	3,000,000	69,536,497	106,814,166	5.93%
1985	5,045,000	1,260,486	3,000,000	1,113,088	4,945,000	1,290,000	0	2,770,000	4,415,000	2,050,000	-0-	1,300,000	73,646,912	100,835,486	-4.40%
1984	5,370,000	1,321,118	3,170,000	1,195,003	5,200,000	1,330,000	0	3,075,000	4,770,000	1,300,000	-0-	1,300,000	77,449,997	105,481,118	

A) Approximately $1.1 million in unspent bond proceeds was transferred from Western Montana College's swimming pool bonds to the Long Range Building Cash Program. Western will contribute 6.7 percent of the annual principal and interest payments, while the general fund pays the remainder.

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♦ GENERAL OBLIGATION DEBT ANNUAL PRINCIPAL & INTEREST PAYMENTS ♦

Fiscal Year	Highway Building	SRS Building	Work Comp Building	Emp. Security Building	Mt. State University	East. Mont. College	West. Mont. College	Fish, Wild. Parks	Capitol Land Grant	Water Development	Renewable Resources	Aeronautics Division	General Fund	Total	Annual % Change
1997	-0-	73,450	-0-	47,977	468,427	142,589	-0-	-0-	-0-	57,130	-0-	-0-	3,303,654	4,093,226	-69.59%
1996	630,000	177,072	292,775	95,957	468,427	142,767	-0-	-0-	167,300	521,397	207,600	280,260	10,475,581	13,459,136	-4.80%
1995	623,250	177,072	422,413	95,957	468,428	137,153	-0-	70,391	599,450	557,748	222,600	487,755	10,275,071	14,137,288	-9.97%
1994	620,000	177,072	424,412	95,956	468,427	135,900	-0-	844,401	601,574	567,607	211,300	485,560	11,069,844	15,702,053	4.96%
1993	615,250	177,072	428,200	95,956	468,428	144,725	-0-	841,589	603,797	549,147	197,850	480,049	10,358,141	14,960,204	-2.80%
1992	614,250	177,072	429,075	147,993	468,427	143,550	-0-	1,348,872	606,677	578,464	182,381	476,517	10,218,657	15,391,935	-8.74%
1991	606,750	177,072	427,988	146,809	468,428	141,925	-0-	2,695,124	610,802	654,020	113,337	470,278	10,354,394	16,866,927	1.18%
1990	603,000	177,072	430,512	150,319	468,427	145,075	-0-	2,426,469	612,198	678,841	116,575	477,238	10,384,296	16,670,022	4.51%
1989	602,845	177,072	431,338	148,751	473,666	143,000	155,167[A]	1,769,177	611,397	607,895	119,575	476,872	10,233,173	15,949,928	1.43%
1988	596,085	177,072	430,462	152,154	479,383	145,700	148,817	1,790,228	613,398	566,111	122,937	319,608	10,183,216	15,725,171	-0.55%
1987	592,645	177,072	433,100	150,338	480,337	143,175	152,667	1,789,371	732,997	581,680	126,787	321,980	10,130,604	15,812,753	12.03%
1986	587,945	177,072	434,463	148,102	486,531	119,300	61,012	727,614	734,998	355,763	45,916	166,392	10,069,955	14,115,063	1.93%
1985	587,245	177,072	434,550	150,652	739,424	161,100	-0-	510,965	734,597	254,636	-0-	92,642	10,004,699	13,847,582	220.13%
1984	580,208	177,072	135,887	60,963	248,300	61,450	-0-	71,705	196,899	29,848	-0-	32,547	2,730,764	4,325,643	

A) Approximately $1.1 million in unspent bond proceeds was transferred from Western Montana College's swimming pool bonds to the Long Range Building Cash Program. Western will contribute 6.7 percent of the annual principal and interest payments, while the general fund pays the remainder.

Total Revenues Reconciliation to SBAS

Several adjustments have been made to revenue amounts shown in SBAS to make this historical report more meaningful, and to facilitate comparisons of revenue collections by source throughout the period. In some instances, revenues currently recorded in SBAS were not recorded in earlier years. In other cases, SBAS accounting changes made during the period distort revenue comparisons unless adjustments are made. This report uses the most recently completed fiscal year (1991) as the base year and, when necessary, SBAS data from earlier years has been adjusted to conform to 1991 data. Specific reasons for adjustments to SBAS data are discussed below and shown in the table on the following page.

Public School Equalization - In fiscal 1989, revenues generated by the 45 mill property tax for public schools were recorded in SBAS for the first time. These revenues have been calculated for earlier years and included in the report.

G.A.A.P. Adjustments - Beginning in 1985, revenues recorded in university recharge accounts were reduced with negative entries to avoid overstating revenues received from other accounting entities. Without adjusting for these negative entries, revenues collected by the recharge accounts would actually be less in 1991 than they were in 1984, the year before G.A.A.P. adjustments began. These adjustments are disregarded in the report.

Accounting Entity Transfers - Significant amounts of financial activity recorded in SBAS are transfers from one state accounting entity to another. For example, investment earnings from the public school trust are first deposited in one accounting entity and then transferred to the equalization account. To avoid duplication, all revenues transferred in this manner are excluded from the report. However, there is also a significant amount of financial activity between state accounting entities recorded in SBAS which is considered actual revenue. These revenues are discussed later in the appendix.

Bond Proceeds - Proceeds from the sale of bonds, while recorded in SBAS as revenue, are excluded from the report because they are borrowed funds which must be repaid from future revenues.

MSU Agency Account - Montana State University (MSU) maintains an agency account into which funds withheld from employee pay checks are deposited and recorded as revenue. To the extent that these funds could be identified, they are excluded from the report to avoid overstating revenues.

Social Security Collections - Until 1987, the state collected social security withholdings from state and local government employees and forwarded them to the federal government. Since these revenues were simply passed through, they are excluded from the report.

Institutions Medicaid Reimbursement - Effective in 1990, general fund medicaid match for state institutions was no longer appropriated to the Department of Social and Rehabilitation Services (SRS). Prior to that time, general fund match was appropriated to SRS, which in turn reimbursed the Department of Corrections and Human Services (DCHS) for medicaid eligible services it provided. Because DCHS deposited the general fund match in the general fund and recorded it as revenue, both general fund revenues and expenditures were overstated. (The money never left the general fund.) To avoid skewing state institutions reimbursement revenues during the period, the general fund medicaid match received by DCHS prior to 1990 is excluded from the report.

Local Government Investment Earnings - In 1987, the state began investing funds for local governments and transferring the earnings to local government. While these revenues are recorded in SBAS because they pass through the state treasury, they are excluded from the report.

A and E Revolving Account - The Architecture and Engineering Division (A & E) maintains a revolving account in SBAS into which funds from state agencies participating in the capital construction program are deposited. These revenue are excluded from the report.

Board of Housing Interest - Until 1986, interest earnings received by the Board of Housing were not recorded in SBAS. The earnings prior to 1986 have been obtained from audit records and included in the report.

1979 Teachers' Retirement Contributions - Employee/employer contributions to the Teachers' Retirement system were not recorded in SBAS in 1979. The contribution amounts for that year have been obtained from other sources for inclusion in the report.

1979 & 1980 Vo-Tech Revenues - Financial transactions at the state's five vocational-technical centers were not recorded in SBAS prior to 1981. Student tuition, mill levy, and federal revenues for 1979 and 1980 have been obtained from other sources and included in the report.

A table reconciling revenues recorded in SBAS to revenues included in this report is shown on the next page.

♦ RECONCILIATION OF HISTORICAL REPORT REVENUES TO SBAS ♦

Fiscal Year	SBAS Total	School Levy	G.A.A.P. Adjustments	Transfers	Bond Proceeds	MSU Agency Account	Social Security	Institutions Medicaid	Local Gov. Investment Earnings	A & E Revolving Account	Bd. Housing Interest	Other	Revenue Report Total
1991	3,100,971,320	-0-	19,713,559	-439,442,100	-14,256,234	-32,034,821	-4,188	-0-	-2,898,878	-1,358,126	-0-	-0-	2,630,690,532
1990	2,912,017,214	-0-	17,319,593	-459,631,861	-15,052,367	-29,484,374	-145,618	-0-	-2,779,306	-1,697,847	-0-	-0-	2,420,545,434
1989	2,704,607,626	-11,215,916[A]	14,722,844	-395,560,745	-4,830,486	-27,248,413	-9,520	-3,929,523	-4,089,816	-3,123,984	-0-	-0-	2,269,322,066
1988	2,577,983,757	81,523,019	13,729,553	-397,679,156	-50,720,367	-16,526,356	-13,202	-4,040,509	-3,234,079	-2,098,329	-0-	-0-	2,198,924,330
1987	2,722,212,444	81,028,134	7,463,531	-487,945,114	-195,206,339	-17,517,808	-56,556,845	-3,867,805	-2,970,436	-5,251,447	-0-	-0-	2,041,388,315
1986	2,711,304,724	86,182,103	7,392,282	-495,949,390	-124,950,191	-18,620,456	-116,230,256	-3,826,021	-0-	-9,042,730	-0-	-0-	2,036,260,065
1985	2,378,626,060	86,496,734	6,168,726	-351,779,400	-33,686,314	-18,418,294	-111,296,022	-3,993,882	-0-	-7,003,478	50,775,414	-0-	1,995,889,543
1984	2,214,540,713	79,192,697	-0-	-321,547,071	-103,555,282	-17,140,399	-104,546,976	-3,858,176	-0-	-1,611,896	39,767,702	-0-	1,781,241,312
1983	1,961,359,673	75,477,283	-0-	-284,086,849	-63,299,818	-15,689,038	-94,062,029	-3,612,174	-0-	-2,589,256	28,175,603	-0-	1,601,673,395
1982	1,926,533,343	61,950,140	-0-	-348,299,950	-36,550,000	-13,271,745	-86,963,006	-3,275,359	-0-	-2,553,359	22,889,814	-0-	1,520,459,878
1981	1,728,354,665	64,098,791	-0-	-246,343,371	-0-	-12,065,888	-71,051,220	-2,847,192	-0-	-2,500,382	21,533,685	-0-	1,479,179,088
1980	1,480,347,182	60,070,118	-0-	-154,767,093	-0-	-9,889,736	-71,241,393	-2,713,598	-0-	-2,582,147	15,237,668	2,221,292[B]	1,316,672,292
1979	1,295,555,460	53,347,796	-0-	-158,756,907	-0-	-9,590,720	-62,691,580	-2,457,637	-0-	-3,328,612	12,092,763	30,082,138[B]	1,154,252,701

A) Portions of the 45 mill levy were recorded twice in SBAS.
B) Vocational-technical center and teachers' retirement revenues.

♦ REVENUES COUNTED MORE THAN ONCE IN SBAS ♦

In addition to the accounting entity transfers recorded in SBAS (which are excluded from the report), there are numerous other types of financial activities recorded in SBAS which result in the recording of revenues more than once. These revenues result from financial transactions among programs within an agency or among state agencies. The different types of business transactions conducted by state agencies are discussed below. The amount of revenue resulting from these transactions are shown in a table on the next page.

Inter-Agency Revenues - Examples of these transactions are the centralized services function of the Department of Administration. The agency provides landlord, telephone, computer and mail services to most state agencies and charges them for the services. Other transactions of this type include the motor pool, legislative audit, and Board of Investment charges for investing state funds.

Intra-Agency Revenues - Examples of these transactions are centralized services programs within an agency or university unit charging for services provided to other programs within the agency. Each fund type within an agency is expected to pay a proportionate fair share of centralized services.

Institutions Medicaid Reimbursement - As a result of accounting changes occurring in 1990, the general fund portion of institutions medicaid reimbursement is no longer counted twice in SBAS. However, the federal medicaid portion of institutions medicaid reimbursement is still recorded as revenue twice: 1) once when SRS receives; and 2) again when it is received by the institutions.

State Prison Industries - The Prison Industries program sells goods and services to state agencies, as well as the private sector. Revenues received by the program from state agencies are recorded twice in SBAS: 1) before they are spent by the purchasing agency; and 2) and again when it is received by the industries program.

Employee Benefits - State agencies fund several different benefits on state employee's salaries which result in the same revenues being recorded twice in SBAS. For example, retirement benefits are paid by state agencies (from funds already recorded as revenues) to the public and teachers' retirement programs where they are again recorded as revenue.

Revenues which could be positively identified as resulting from financial transactions between programs within an agency or between agencies are listed in the table on the next page. In 1991, approximately $190 million in revenues recorded in SBAS were from transactions of this type.

♦ REVENUES COUNTED MORE THAN ONCE IN SBAS ♦

Fiscal Year	Total Revenues All Sources	Inter-Agency Revenues	Intra-Agency Revenues	Institutions[A] Medicaid Reimbursement	Prison[B] Industry Purchases	Group[C] Insurance Contributions	State[C] Unemployment Contributions	State[C] Work Comp Contributions	State[C] Retirement Contributions	Total Duplicated Revenues	Total[D] Unduplicated Revenues	Annual % Change
Total	127.91%	41.16%	259.93%	221.48%	159.07%	243.39%	72.45%	412.32%	110.30%	160.82%	125.69%	
Average	7.11%	2.91%	11.26%	10.22%	8.26%	13.13%	4.65%	14.59%	6.39%	8.32%	7.02%	
1991	2,630,690,532	49,777,046	61,370,163	11,855,711	1,179,088	27,061,545	974,843	7,785,341	30,450,527	190,454,264	2,440,236,268	8.80%
1990	2,420,545,434	47,079,166	58,542,590	10,045,019	1,165,248	23,360,372	924,393	7,423,621	29,219,182	177,759,589	2,242,785,845	6.70%
1989	2,269,322,066	45,469,842	56,785,839	9,622,209	1,064,186	19,498,264	842,898	7,618,272	26,417,732	167,319,241	2,102,002,825	3.18%
1988	2,198,924,330	43,261,813	52,690,189	9,242,534	944,659	19,616,633	889,538	8,683,745	26,282,455	161,611,565	2,037,312,766	7.80%
1987	2,041,388,315	39,272,699	48,484,659	8,244,615	879,701	19,725,037	1,160,900	7,731,541	25,930,452	151,429,604	1,889,958,711	0.32%
1986	2,036,260,065	37,807,777	52,845,693	9,819,869	961,066	18,720,332	1,468,415	4,735,034	26,034,756	152,392,943	1,883,867,122	1.70%
1985	1,995,889,543	32,872,102	53,050,551	9,466,467	795,458	17,386,967	1,724,464	4,240,385	23,940,344	143,476,739	1,852,412,805	11.83%
1984	1,781,241,312	27,635,765	49,362,986	5,611,257	773,995	11,106,028	2,111,577	3,454,376	24,721,080	124,777,064	1,656,464,247	11.41%
1983	1,601,673,395	23,559,327	43,356,153	7,298,815	741,471	9,897,243	1,937,571	3,922,493	24,097,033	114,810,105	1,486,863,290	5.48%
1982	1,520,459,878	29,720,553	39,616,494	3,924,690	595,277	8,741,567	2,440,602	4,290,772	21,544,903	110,874,857	1,409,585,021	1.66%
1981	1,479,179,088	31,831,832	24,909,702	5,608,669	443,209	7,880,606[E]	2,374,575	2,509,126	17,000,267	92,557,986	1,386,621,101	11.78%
1980	1,316,672,292	31,345,705	20,642,124	4,107,429	486,426	-0-	1,589,741	1,808,140	16,232,346	76,211,911	1,240,460,381	14.73%
1979	1,154,252,701	35,262,023	17,050,748	3,687,858	455,127	-0-	565,299	1,519,610	14,479,573	73,020,239	1,081,232,462	
Pages*	20	27	28									

* Pages showing additional information.
A See page 26 for total institutions reimbursement.
B See page 31 for total prison industry revenues.
C See page 32 for total contributions to these accounts.
D Total revenue from all sources less duplicated revenues.
E Prior to 1981, state contributions to employee group insurance were paid to private providers.

General Fund Revenues Reconciliation to SBAS

Protested Coal Taxes - During 1979 and 1980, portions of the coal severance tax were paid under protest. The protested portion earmarked for the general fund was deposited in another account and subsequently transferred to the general fund in 1981. The protested taxes placed in the other account are included as general fund in this report.

General Fund Debt Service - Until 1984, the state deposited dedicated revenues in sinking funds pledged to general obligation bond repayment. HB 448, enacted by the 1983 legislature, pledged the full faith, credit and taxing powers of the state for general obligation bonds repayment, rather than the sinking fund. Since 1984, general obligation bond payments are made from the general fund. While dedicated revenues sources still flow through the sinking fund, the report shows all dedicated revenue sources deposited in the sinking fund as general fund revenue throughout the period and adjusts for the pre-1984 accounting procedure.

Institutions Reimbursement - Prior to 1990, SRS was appropriated both federal and general fund medicaid reimbursement for state institutions. The institutions deposited the reimbursement (including the general fund portion) in the general fund as revenue. This activity resulted in both inflated general fund expenditures and revenues. Beginning in 1990, general fund is no longer appropriated to SRS for the state's share of institutions medicaid reimbursement. To avoid skewing reimbursement data because of this accounting change, pre-1990 institutions medicaid reimbursement is reduced by the amount of general fund medicaid match spent by SRS for institutions reimbursement.

State Auditor Earmarking - From 1986 through 1989, the State Auditor's office was partially funded from earmarked accounts into which portions of insurance and securities license revenues were deposited. In 1990, these accounts were de-earmarked. In this report, the revenues are shown as general fund revenue during the entire period.

Legislative Auditor Earmarking - From 1979 through 1981, and in 1983, the Legislative Auditor received revenues from charges made to various state agencies and deposited them in the general fund. These revenues are now placed in a special revenue account. Adjustments in the report are made for this change.

Vehicle Licensing De-earmarking - Until 1990, certain vehicle license fees and other revenues were placed in an earmarked account. The account was de-earmarked in 1990 and all revenues historically deposited in the account are now deposited in the general fund. In this report, the revenues are shown as general fund during the entire period.

1987 Coal Trust Earnings - A 1986 legislative audit found that certain investment earnings on the permanent coal trust had not been properly accrued to the general fund. The additional investment earnings were recorded in SBAS as an increase in the 1987 general fund ending balance, rather than permanent coal trust investment earnings. These revenues are recorded as investment earnings from the trust in the report.

A table reconciling general fund revenues recorded in SBAS to general fund revenues listed in the report is shown on the next page.

♦ RECONCILIATION OF HISTORICAL REPORT GENERAL FUND REVENUES TO SBAS ♦

Fiscal Year	SBAS General Fund	Protested Coal Tax	Debt Service	Institutions Reimbursement	State Auditor Earmarking	Legislative Auditor Earmarking	Vehicle License Earmarking	P.S.C. Earmarking	Junk Vehicle Transfer	Coal Trust Earnings	Total Adjustments	Historical Report Total
1991	420,256,642											420,256,642
1990	447,961,771											447,961,771
1989	411,728,739			-3,929,523	3,355,601		4,832,959				4,259,037	415,987,776
1988	391,152,208			-4,040,509	1,389,314		4,055,326				1,404,131	392,556,338
1987	346,689,859			-3,867,805	989,394		3,332,349	1,648,889[A]	-500,000[B]	5,930,942	7,533,769	354,223,629
1986	349,541,480			-3,826,021	1,010,713		3,401,138				585,830	350,127,309
1985	364,521,833			-3,993,882			3,420,702				-573,180	363,948,653
1984	330,305,498			-3,858,176			3,399,887				-458,289	329,847,209
1983	313,575,015		5,768,770	-3,612,174		-32,279	3,178,901				5,303,218	318,878,233
1982	320,143,925		8,596,967	-3,275,359			2,950,899				8,272,507	328,416,432
1981	282,526,748		-478,319	-2,847,192		-383,276	2,833,222				-875,565	281,651,183
1980	232,186,173	17,996,960	3,296,346	-2,713,598		-184,983	2,572,515				20,967,240	253,153,413
1979	222,644,946	10,715,844	2,202,893	-2,457,637		-171,103	1,886,948				12,176,945	234,821,892

A) The first year Public Service Commission tax revenues were collected, they were deposited in an earmarked account
B) Reduced from revenues and shown as fund balance transfer to be consistent with other fund balance transfers.

General Fund Expenditures Reconciliation to SBAS

Protested Coal Taxes - During 1979 and 1980, some coal severance taxes were paid under protest. The protested portion earmarked for the general fund was deposited in another account that was eliminated in 1981. Expenditures from this account in 1979 and 1980 are included as general fund in this report.

General Fund Debt Service - Until 1984, debt service payments on general obligation bonds were made from a sinking fund account. Since 1984, general obligation bond payments are made from the general fund. Debt service payments from the sinking fund prior to 1984 are included as general fund in this report.

Institutions Reimbursement - Prior to 1990, SRS was appropriated both federal and general fund medicaid reimbursement for state institutions. Beginning in 1990, general fund is no longer appropriated to SRS for the state's share of institutions medicaid reimbursement. General fund medicaid payments from SRS to state institutions prior to 1990 are excluded from this report.

State Auditor Earmarking - From 1986 through 1989, the State Auditor's office was partially funded from earmarked accounts that were eliminated in 1990. Expenditures from these accounts are included as general fund in this report.

Legislative Auditor Earmarking - From 1979 through 1981, and in 1983 the Legislative Auditor received revenues from charges made to various state agencies and deposited them in the general fund. These revenues are now placed in a special revenue account. In this report, general fund expenditures are reduced by the amount of these revenues.

Vehicle Licensing De-earmarking - Until 1990, appropriations from an earmarked account funded license plate production and certain functions within the Department of Justice. In 1990, the account was de-earmarked and general fund appropriations made for these operations. Expenditures from the earmarked account prior to 1990 are included as general fund in this report.

General Fund Transfers To The School Equalization Account - In 1982 and 1987 general fund was transferred to the school equalization account (SEA) and transferred back to the general fund in later years. These transfers were recorded in SBAS as expenditures in the year in which the transfer occurred and adjustments made in later years to reflect the transactions. In this report, general fund expenditures are reduced by the amount of these transfers in the year in which the transfers are made.

These expenditure adjustments have no net effect on the general fund ending fund balances throughout the period covered by this report. In the case of institutions reimbursement and the legislative auditor earmarked account, both revenues and expenditures are reduced an equal amount. All other de-earmarked account fund balances were transferred to the general fund when they were elimated. A table reconciling general fund expenditures recorded in SBAS to general fund expenditures included in this report is shown on the next page.

hsty27

♦ RECONCILIATION OF HISTORICAL REPORT GENERAL FUND EXPENDITURES TO SBAS ♦

Fiscal Year	SBAS General Fund Expenditures	A/E 2044 State Auditor Expenditures	A/E 2062 State Auditor Expenditures	Reverted School Equalization	Less Gen Fund Medicaid	Less Legislative Auditor	A/E 2404 Prison Expenditures	A/E 2404 Justice Expenditures	Plus A/E 2103 PSC	Plus A/E 1101 Tax Protest	Pre-1984 Debt Service	Historical Report Expenditures
1991	457,612,180											457,612,180
1990	432,323,203											432,323,203
1989	388,689,033	280,805	804,071		-3,929,523		433,134	4,310,858				390,588,378
1988	370,853,289	281,179	726,821		-4,040,509		448,799	4,481,691				372,751,269
1987	391,324,551	250,330	682,748	-3,650,662	-3,867,805		348,608	3,573,122	1,570,732			390,231,623
1986	366,815,430	259,446	704,664		-3,826,021		330,652	3,773,666				368,057,837
1985	380,358,777				-3,993,882		344,766	2,568,473				379,278,134
1984	357,387,046				-3,858,176		293,696	2,614,504				356,437,070
1983	332,610,274				-3,612,174	-32,279	442,619	2,061,352			7,112,020	338,581,812
1982	347,901,270			-32,000,000	-3,275,359		439,037	1,807,824			6,657,814	321,530,587
1981	264,557,045				-2,847,192	-383,276	394,788	2,926,888			2,006,936	266,655,189
1980	228,250,245				-2,713,598	-184,983	400,993	2,537,767		9,917,692	3,181,454	241,389,571
1979	228,763,427				-2,457,637	-171,103	382,845	1,474,606		10,266,133	3,275,529	241,533,801

Total Expenditures Reconciliation to SBAS

Several adjustments have been made to expenditures recorded in SBAS to make this historical report more meaningful and to facilitate comparisons of expenditures throughout the period. In some instances, expenditures recorded in SBAS during later years of the period were not recorded in earlier years. In other cases, SBAS accounting changes made during the period distort expenditure comparisons unless adjustments are made. This report uses the most recently completed fiscal year (1991) as the base year and, when necessary, SBAS data from earlier years has been adjusted to conform to 1991 data. Specific reasons for adjustments to SBAS data are discussed below and shown in the table on the following page.

Public School Equalization - In fiscal 1989, revenues and expenditures generated by the 45 mill property tax for public schools were recorded in SBAS for the first time. Expenditures from this revenue source have been calculated for earlier years and included in the report.

Compensated absences - Beginning in 1986, the annual increase/decrease in liability for employee sick leave and vacation in certain accounting entities was recorded as an expenditure in SBAS. Since these are not "actual" expenditures, they are excluded from this report.

G.A.A.P. Adjustments - Beginning in 1985, revenues and expenditures recorded in university recharge accounts were reduced with negative entries to avoid overstating financial transactions involving other accounting entities. Without adjusting for these negative entries, revenues collected by the recharge accounts would actually be less in 1991 than they were in 1984, the year before G.A.A.P. adjustments began. These adjustments are disregarded in the report.

Depreciation - Depreciation expenditures are recorded in SBAS by enterprise operations (such as the Liqour Division) to reflect declining value of real property and equipment used to conduct business. Because depreciation is not an actual expenditure, it is excluded from this report.

Inventory Adjustments - Inventory adjustment are recorded in SBAS to reflect annual inventory increases or decreases in goods held for resale. Since inventory adjustments are not actual expenditures, they are excluded from this report.

MSU Agency Account - Montana State University (MSU) maintains an agency account into which funds withheld from employee pay checks are deposited and recorded as revenue. Expenditures are recorded in this account when the withholding is forwarded to the appropriate governmental agency. To the extent that these funds could be identified, they are excluded from the report to avoid overstating revenues.

Accounting Entity Transfers - Significant amounts of financial activity recorded in SBAS are transfers from one state accounting entity to another. For example, investment earnings from the public school trust are first deposited in one accounting entity and then transferred to the equalization account. To avoid duplication, all expenditures recorded as transfers are excluded from the report.

Social Security Collections - Until 1987, the state collected social security withholdings from state and local government employees and forwarded them to the federal government. Since these revenues were simply passed through to the federal government, expenditures recorded from these transactions are excluded from the report.

Long-Term Debt Principal - Principal payments on long-term bonded indebtedness, while recorded in SBAS as expenditures, are excluded from the report because they are repayment of borrowed funds which have already been recorded as expenditures when the bond proceeds were spent. Loss on debt retirement expenditures as recorded in SBAS are also excluded.

Institutions Medicaid Reimbursement - Effective in 1990, general fund medicaid match for state institutions was no longer appropriated to the Department of Social and Rehabilitation Services (SRS). Prior to that time, general fund match was appropriated to SRS, which in turn reimbursed the Department of Corrections and Human Services (DCHS) for medicaid eligible services it provided. Because DCHS deposited the general fund match in the general fund and recorded it as revenue, both general fund revenues and expenditures were overstated. (The money never left the general fund.) To avoid skewing state institutions reimbursement revenues and SRS expenditures, the general fund medicaid match paid by SRS to DCHS prior to 1990 is excluded from the report.

1979 Teachers' Retirement Contributions - Employee/employer contributions to the Teachers' Retirement system were not recorded in SBAS in 1979, nor was the expenditure for pension benefits. Benefit payment amounts for that year have been obtained from other sources for inclusion in the report.

1979 & 1980 Vo-Tech Revenues - Financial transactions at the state's five vocational-technical centers were not recorded in SBAS prior to 1981. Student tuition, mill levy, and federal revenues for 1979 and 1980 have been obtained from other sources and included in the report.

A table reconciling revenues recorded in SBAS to revenues included in this report is shown on the next page.

hsty33

♦ RECONCILIATION OF HISTORICAL REPORT TOTAL EXPENDITURES TO SBAS ♦

Fiscal Year	Total SBAS Expenditures	Public School Levies	Compensated Absences	G.A.A.P. Adjustments	Depreciation	Inventory Adjustments	MSU Agency Account	Transfers	Social Security Transfers	Bonded Indebtedness Principal	Loss On Debt Retirement	Institutions Medicaid	Other	Historical Report Total
1991	2,971,096,813		-1,664,208	19,713,559	-8,485,291	-4,366,755	-30,127,481	-439,960,243		28,050,904				2,478,155,490
1990	2,620,158,930		-1,627,977	17,319,593	-8,396,131	3,040,589	-27,728,886	-459,545,678	-144,653	15,260,491				2,127,815,296
1989	2,493,224,582	-11,215,916[A]	-712,469	14,722,844	-7,549,672	960,491	-25,626,053	-398,255,880	- 9,699	12,472,138	-3,983,838	-3,929,523		2,045,152,729
1988	2,300,192,593	81,523,019	29,836	13,729,553	-7,160,348	139,984	-15,542,383	-393,142,455	-12,082	29,367,895	- 280,111	-4,040,509		1,946,069,202
1987	2,573,365,012	81,028,134	-587,358	7,463,531	-6,281,774	1,588,499	-16,474,805	-490,594,371	-60,180,652	157,669,543	-6,179,979	-3,867,805		1,921,608,889
1986	2,572,750,561	86,182,103	-561,843	7,392,282	-5,242,589	-1,564,870	-17,511,802	-500,396,551	-123,879,703	118,915,828	-1,076,542	-3,826,021		1,893,349,197
1985	2,182,134,220	86,496,734		6,168,726	-4,780,775	-98,150	-17,321,676	-354,258,449	-105,415,824	27,977,014		-3,993,882		1,760,953,910
1984	1,981,011,943	79,192,697			-4,316,087	526,355	-16,119,867	-322,513,241	-103,578,814	19,246,798		-3,858,176		1,591,098,013
1983	1,829,939,708	75,477,283			-2,867,483	257,127	-14,754,919	-304,759,251	-94,397,647	6,809,792		-3,612,174		1,478,472,851
1982	1,690,069,987	61,950,140			-3,035,668	12,308,235	-12,481,551	-340,020,379	-85,498,412	5,575,793		-3,275,359		1,314,441,199
1981	1,558,585,434	64,098,791			-3,074,694	-55,291	-11,347,490	-250,348,531	-88,124,253	3,687,181		-2,847,192		1,263,199,594
1980	1,362,816,442	60,070,118			-11,221,671	112,865	-9,300,905	-178,494,751	-65,340,590	5,359,394		-2,713,598	2,211,292[B]	1,152,779,808
1979	1,187,662,872	53,347,796				-0-	-9,019,692	-161,474,899	-59,652,249	4,266,289		-2,457,637	22,970,864[B]	1,027,110,766

A) Portions of the 45 mill levy were recorded twice in SBAS.
B) Vocational-technical center and teachers retirement benefit expenditures.

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